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 at 31st March **2018** and the **Profit and loss account** for the period beginning from **01/04/2017** to ending on **31/03/2018** attached herewith, of **AARAV CORPORATION 1, SPRINGS RETREAT IV., VASNA BHAYLI ROAD,, VADODARA, GUJARAT, 391410 AAZFA3353R,**

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 **1, SPRINGS RETREAT IV, VASNA BHAYLI ROAD, VADODARA,** and **0** branches.

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

(i) We have relied on the assessee for the persons covered u/s 40A(2)(b) of The Income Tax Act 1961. (ii) We report that balances of sundry debtors, sundry creditors, unsecured loans and advances are as per books of account and are subject to confirmation. (iii) Wherever no external evidence is available, the transactions have been approved by the partners.

(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** knowledge and belief, were necessary for the examination of the books.

(C) In **Our** opinion and to the best of **Our** information and according to the explanations given to **Us** the said accounts, read with notes thereon, if any, give a true and fair view:-

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

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

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 and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications
1	Others.	(i) The Work In Progress has been computed as per the sheet approved by the partners. (ii) The details relating to VAT,GST and TDS return are as provided by the assessee.

Place	**VADODARA**	Name	**JWALIT AKSHAYKUMAR SHAH**
Date	**27/09/2018**	Membership Number	**117910**
		FRN (Firm Registration Number)	**100268W**
		Address	**308-311, GLACIER COMPLEX, BESIDE S PIZZA BELL, JETALPUR ROAD, VADODARA, GUJARAT, 390007**

FORM NO. 3CD

[See rule 6G(2)]

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

1	Name of the assessee	**AARAV CORPORATION**	
2	Address	**1, SPRINGS RETREAT IV, , VASNA BHAYLI ROAD,, VADO DARA, GUJARAT, 391410**	
3	Permanent Account Number (PAN)	**AAZFA3353R**	
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**	

Sl No.	Type	Registration Number
1	**Service Tax**	**AAZFA3353RSD001**
2	**Sales VAT/Tax GUJARAT**	**24190205346**
3	**Goods and Services Tax GUJARAT**	**24AAZFA3353R1ZO**

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

Sl No.	Relevant clause of section 44AB under which the audit has been conducted
1	**Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits**

9 a If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?

Name	Profit Sharing Ratio (%)
Rasesh Jayesh Parikh	**65**
Sejel Rasesh Parikh	**30**
Jayesh Champaklal Parikh	**5**

9 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. **Yes**

Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
01/04/2017	**Muhhamad Shakil**	**DEL**	**15**	**0**	.

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).

Sector	Sub Sector	Code
CONSTRUCTION	**Other construction activity n.e.c.**	**06010**

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

Business	Sector	SubSector	Code

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

Books prescribed

11 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.) Same as 11(a) above

Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
Cash Book	**1, Springs Retreat IV**	**Vasna Bhayli Road**	**Vadodara**	**GUJARAT**	**391410**
Ledgers	**1, Springs Retreat IV**	**Vasna Bhayli Road**	**Vadodara**	**GUJARAT**	**391410**
Journal Register	**1, Springs Retreat IV**	**Vasna Bhayli Road**	**Vadodara**	**GUJARAT**	**391410**
Purchase Register	**1, Springs Retreat IV**	**Vasna Bhayli Road**	**Vadodara**	**GUJARAT**	**391410**
Bank Book	**1, Springs Retreat IV**	**Vasna Bhayli Road**	**Vadodara**	**GUJARAT**	**391410**

11 c List of books of account and nature of relevant documents examined. Same as 11(b) above

Books Examined
Cash Book
Ledgers
Journal Register
Purchase Register
Bank Book

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	

13	a	Method of accounting employed in the previous year	Mercantile system
13	b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No
13	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(Rs.)	Decrease in profit(Rs.)

13	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
13	e	If answer to (d) above is in the affirmative, give details of such adjustments.	

ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)
Total			

13 f Disclosure as per ICDS.

ICDS	Disclosure
ICDS II - Valuation of Inventories	Assessee is using excluding method for accounting the inventories as items are used in various numbers and dissimilar in nature therefore it is not practicable to use inclusive method of valuation. So inventories are valued at cost as verified by partners.

14	a	Method of valuation of closing stock employed in the previous year.	Not Applicable
14	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(Rs.)	Decrease in profit(Rs.)

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

(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
Nil			

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

16 a The items falling within the scope of section 28

Description	Amount
Nil	

16 b The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned

Description	Amount

16 c Escalation claims accepted during the previous year

Description	Amount
Nil	

16 d Any other item of income

Description	Amount
Nil	

16 e Capital receipt, if any

Description	Amount
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:

Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable

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:-

Description of Block Assets/ Class of Assets	Rate of depreciation (In Percentage)	Opening WDV (A)	Additions					Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
			Purchase Value (1)	MOD-VAT (2)	Change in Rate of Ex-change (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
Plant & Machinery @ 40%	40%	10822	34534	0	0	0	34534	0	18142	27214

Plant & Machinery @ 15%	**15%**	**5801148**	**924528**	**0**	**0**	**0**	**924528**	**0**	**1008851**	**5716825**

*** For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page**

19 Amounts admissible under sections :

S.No	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 14provisions of Income-tax Act, 1961 or Income-tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf.

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

20 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

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 in Rs.

Personal expenditure

Particulars	Amount in Rs.

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

Particulars	Amount in Rs.

Expenditure incurred at clubs being entrance fees and subscriptions

Particulars	Amount in Rs.

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

Particulars	Amount in Rs.

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

Particulars	Amount in Rs.

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

Particulars	Amount in Rs.
GST late return filling fees	**4300**
Interest on TDS	**84305**
Penalty	**4000**
TDS late Return filling fees	**9200**

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

Particulars	Amount in Rs.

(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,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode

(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 section200(1)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted

(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,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode

(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 payer	PAN of the	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI)

						payee,if avaliable						deposited, if any

(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,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode

(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 payer	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any

(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).

Date of payment	Amount of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City	Pincode

(viii) payment to PF /other fund etc. under sub-clause (iv)

(ix) tax paid by employer for perquisites under sub-clause (v)

(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;

Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks

(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 in Rs	Name of the payee	Permanent Account Number of the payee, if available

(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 in Rs	Name of the payee	Permanent Account Number of the payee, if available

(e) Provision for payment of gratuity not allowable under section 40A(7)

(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)

(g) Particulars of any liability of a contingent nature

Nature Of Liability	Amount in Rs.

(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

Nature Of Liability	Amount in Rs.

(i) Amount inadmissible under the proviso to section 36(1)(iii)

22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006

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

Name of Related Person	PAN of Related Person	Relation	Nature of trasaction	Payment Made(Amount)
Rasesh J Parikh	**AEHPP5069F**	**Partner**	**Remuneration to Partner**	**1500000**

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

Section	Description	Amount
Nil		

25 Any amount of profit chargeable to tax under section 41 and computation thereof.

Name of Person	Amount of income	Section	Description of Transaction	Computation if any
Nil				

26 (i)* In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-

26 (i)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 :-
26 (i)(A)(a)	Paid during the previous year

Section	Nature of liability	Amount
Nil		

26 (i)(A)(b)	Not paid during the previous year

Section	Nature of liability	Amount
Nil		

26 (i)B	was incurred in the previous year and was
26 (i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)

Section	Nature of liability	Amount
Tax,Duty,Cess,Fee etc	TDS	543549

26 (i)(B)(b)	not paid on or before the aforesaid date

Section	Nature of liability	Amount
Nil		

(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)	Yes	**The following expenses have been passed through the profit and loss account: 1. 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 profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts	No

CENVAT/ITC	Amount	Treatment in Profit and Loss/Accounts
Opening Balance		
Credit Availed		
Credit Utilized		
Closing/Outstanding Balance		

27 b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-

Type	Particulars	Amount	Prior period to which itrelates(Year in yyyy-yyformat)
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)	No

Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
Nil						

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

Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares
Nil				

A(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (ix) of sub-section (2) of section 56? (b) If yes, please furnish the following details:	No

Sl No.	Nature of Income	Amount
Nil		

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

Sl No.	Nature of Income	Amount
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 the person from whom amount	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment

	borrowed or repaid on hundi											
	Nil											

A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.	No
	(b) If yes, please furnish the following details	

Sl No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) 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						

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

Sl No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	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 (in Rs.)	Assessment Year	Amount (in Rs.)
Nil							

C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year.(This Clause is applicable from 1st April,2019).	No
	(b) If yes, please furnish the following details	

Sl No.	Nature of the impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
Nil		

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 :-

S.No	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number(if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
1	**Adit Realty Pvt Ltd**	**Shop No.77, Sachid Smarak Complex, Opp Farishta Complex, Raipur**	**AAGCA6427L**	**2200000**	**Yes**	**3000000**	**No**	
2	**Meghdoot Ginning & Pressing Industries Pvt Ltd**	**B.G.Trade Center, 32, Panch Batti, Station Road, Bharuch**	**AACCM7577R**	**8335810**	**No**	**9650904**	**Yes-Cheque**	**Account payee cheque**
3	**Arpit B Chokshi**	**B 902,Spring Retreat IV,Vasna Bhyali Road,Vadodara**	**AEOPC5999L**	**4000000**	**No**	**4000000**	**Yes-Cheque**	**Account payee cheque**
4	**Bharat Nirajbhai Nayak HUF**	**98,Thakordwar Vibhag-2,Honey Park Road,Surat**	**AAIHB5847C**	**1000000**	**No**	**1000000**	**Yes-Cheque**	**Account payee cheque**

5	Gaurav Golcha	402,Spring Exotica 2,Vasna Bhyali Road,Vadodara	AIMPG0049A	4500000	No		4500000	Yes-Cheque	Account payee cheque
6	Gulshan Thakral	102, Spring Exotica 2, Vasna Bhyali Road, Vadodara	AAZPT8179L	2250000	No		2250000	Yes-Cheque	Account payee cheque
7	Income walls.com	801/2,8th floor,Signet hub, Near Akshar Chowk,Atladra,vadodara	EESPK3591A	1612000	No		1612000	Yes-Cheque	Account payee cheque
8	Kanha Construction	13-B,Mahal Indestate,Off Mahakali caves Road,Andheri east, Mumbai	AAHFK6945M	2263818	No		22940019	Yes-Cheque	Account payee cheque
9	Nikita P Goswami	Plot No.158,Vishnu Park Soc.,Puna Gam., Surat	BDUPG5758F	1000000	No		1000000	Yes-Cheque	Account payee cheque
10	Pankaj Chandrasingh Rathod HUF	11/1325,Dharm No Kanto,Nanavat Main Road, Surat	AAMHP0166Q	650000	No		650000	Yes-Cheque	Account payee cheque
11	Pravin Dhirajlal Mehta HUF	304,Ratan Park Apt, Adjan Patiya, Surat	AACHP4693N	1000000	No		1000000	Yes-Cheque	Account payee cheque
12	Raju Makol	6, Vishranti Estate,Gotri, Vadodara	ADYPM3924A	600000	No		600000	Yes-Cheque	Account payee cheque
13	Rakesh Chandrasingh Rathod HUF	11/1325,Hira Moti Apartment, Dharam No Kanto, Nanavat Main Road, Surat	AAPHR7196R	1000000	No		1000000	Yes-Cheque	Account payee cheque
14	Rekhaben Ganeshbhai Rathod	206,Shagun Residency, Opp. Asharam, Jahangirpura,Surat	BMKPR3952F	350000	No		35000	Yes-Cheque	Account payee cheque
15	Urban one owners Association	Vasna Bhyali Road, Vadodara	AAAAU8276F	1000000	No		1000000	Yes-Cheque	Account payee cheque

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

S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) 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 electronic clearing system through a bank account	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.
Nil						

(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)

31 b(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

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the	Nature of transaction	Amount of receipt	Date Of receipt

					assessee) of the Payer			
		Nil						

31 b(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 :-

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt
Nil				

31 b(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 previous year

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Payment	Date Of Payment
Nil						

31 b(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

S.No.	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment
Nil				

(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)"

31 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 :-

S.No.	Name of the payee	Address of the payee	Permanent Account Number(if available with the assessee)of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the 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	**Hiren Mawani**	**197, Varsha society-1 Near matavadi L H road Varachha Surat**	**APRPM2838J**	**500000**	**2095000**	**Yes-Cheque**	**Account payee cheque**
2	**Meghdoot Ginning & Pressing Industries Pvt Ltd**	**B.G.Trade Center, 32, Panch Batti, Station Road, Bharuch**	**AACCM7577R**	**11335810**	**9650904**	**Yes-Cheque**	**Account payee cheque**
3	**Adit Realty Pvt Ltd**	**Shop No.77, Sachid Smarak Complex, Opp Farishta Complex, Raipur**	**AAGCA6427L**	**5200000**	**3000000**	**Yes-Cheque**	**Account payee cheque**
4	**Kanha Construction**	**13-B,Mahal Ind Estate,Off Mahakali Caves Road,Andheri east ,Mumbai**	**AAHFK6945M**	**226382**	**22940019**	**No**	

31 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:-

S.No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee)of the lender, or depositor or person from whom specified advance is received	Amount of repayment 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				

31 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:—

S.No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee)of the lender, or depositor or person from whom specified advance is received	Amount of repayment 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				

Note: (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 Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

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

S.No	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks
Nil						

32 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.		**Not Applicable**
32 c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.		**No**
	If yes, please furnish the details below		
32 d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year.		**No**
	If yes, please furnish details of the same		
32 e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73		
	If yes, please furnish the details of speculation loss if any incurred during the previous year		
33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)		**Yes**

S.No	Section	Amount
1	80G	57500

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 **Yes**

S.No	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	**BRDA04548F**	**192**	**Salary**	**390000**	**390000**	**390000**	**6386**	**0**	**0**	**0**

2	BRDA04548F	194A	InterestotherthanInterestonsecurities	3502780	3502780	3502780	350279	0	0	0
3	BRDA04548F	194C	Paymentstocontractors	50472900	50472900	50472900	725084	0	0	0
4	BRDA04548F	194H	Commissionorbrokerage	1395374	1395374	1395374	69770	0	0	0
5	BRDA04548F	194-IA	Paymentontransferofcertainimmovablepropertyotherthanagriculturalland	5000000	5000000	5000000	50000	0	0	0
6	BRDA04548F	194J	Feesforprofessionalortechnicalservices	1259187	1259187	1259187	125919	0	0	0

34 b Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes ,please furnish the details: Yes

S.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 details/transactions which are required to be reported.	If not, please furnish list of details/ transactions which are not reported.
1	BRDA04548F	26Q	31/07/2018	30/08/2017	Yes	
2	BRDA04548F	26Q	31/10/2017	13/01/2018	Yes	
3	BRDA04548F	26Q	31/01/2018	18/01/2018	Yes	
4	BRDA04548F	26Q	31/05/2018	18/05/2018	Yes	
5	BRDA04548F	24Q	31/05/2018	18/05/2018	Yes	

34 c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7).If yes, please furnish Yes

S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment
1	BRDA04548F	1620	1620	2017-04-07
2	BRDA04548F	17605	17605	2017-05-31
3	BRDA04548F	16980	16980	2017-07-27
4	BRDA04548F	13466	13466	2017-08-23
5	BRDA04548F	11210	11210	2017-12-19
6	BRDA04548F	17095	17095	2018-01-03
7	BRDA04548F	4461	4461	2018-01-04
8	BRDA04548F	200	200	2018-01-13
9	BRDA04548F	300	300	2018-02-21
10	BRDA04548F	1368	1368	2018-02-23

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

S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any
Nil							

35 b In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-

35 bA Raw materials :

S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage/ excess, if any

		Nil
35	bB	Finished products :

S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any
Nil								

35	bC	By products :

S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any
Nil								

36 In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-

S.No	(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) Total tax paid thereon	
					Amount	Dates of payment
Nil						

A(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

Sl No.	Amount received (in Rs.)	Date of receipt
Nil		

37	Whether any cost audit was carried out	Not Applicable
	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	
38	Whether any audit was conducted under the Central Excise Act, 1944	Not Applicable
	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	
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services as may be reported/identified by the auditor	Not Applicable
	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	

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

Sl No	Particulars	Previous Year			Preceding previous Year		
a	Total turnover of the assessee			130352849			112809249
b	Gross profit / Turnover	23635084	130352849	18.13%	27591458	112809249	24.46%
c	Net profit / Turnover	7286119	130352849	5.59%	3012302	112809249	2.67%
d	Stock-in-Trade / Turnover			%			%
e	Material consumed/ Finished goods produced			%			%

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

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

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
Nil					

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

		Sl 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						

43		(a)Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286	**No**

		Sl No.	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				

	A(c)	If Not due , please enter expected date of furnishing the report	
44		Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is applicable from 1st April,2019)	

		Sl No.	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	
		Nil						

Place	**VADODARA**	Name	**JWALIT AKSHAYKUMAR SHAH**
Date	**27/09/2018**	Membership Number	**117910**
		FRN (Firm Registration Number)	**100268W**
		Address	**308-311, GLACIER COMPLEX, BESIDE S PIZZA BELL, JETALPUR ROAD, VADODARA, GUJARAT, 390007,**

Form Filing Details	
Revision/Original	Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Plant & Machinery @ 40%	1	**14/09/2017**	**14/09/2017**	**34534**	**0**	**0**	**0**	**34534**
Total of **Plant & Machinery @ 40%**								**34534**
Plant & Machinery @ 15%	1	**15/04/2017**	**15/04/2017**	**874082**	**0**	**0**	**0**	**874082**
	2	**06/09/2017**	**06/09/2017**	**50446**	**0**	**0**	**0**	**50446**
Total of **Plant & Machinery @ 15%**								**924528**

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 40%			
Total of **Plant & Machinery @ 40%**			0
Plant & Machinery @ 15%			
Total of **Plant & Machinery @ 15%**			0