

AUDIT REPORT

FOR THE ACCOUNTING YEAR

2017 - 2018

OF

R. K. DEVELOPERS

OLD SHUBHAS NAGAR, STREET NO. 3,
NR. PATEL CHOWK, KOTHARIYA ROAD,
RAJKOT, GUJARAT-360002

BY
AUDITORS :

**R P SAKHIYA AND
ASSOCIATES**

CHARTERED ACCOUNTANTS

OFFICE NO. 530, STAR CHAMBERS, DR. RAJENDRA
PRASAD ROAD, HARIHAR CHOWK, RAJKOT-
360001 GUJARAT



R P SAKHIYA AND ASSOCIATES

Chartered Accountants

Office No. 530, Star Chambers, Dr. Rajendra Prasad Road, Harihar Chowk, Rajkot-360001 Gujarat
Phone : 9879643100, 281-2220174, E-Mail : rpsakhiya@yahoo.com

Form No 3CB

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

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

1. I have examined the balance sheet as on 31/03/2018, and the Profit and loss account for the period beginning from 01/04/2017 to ending on 31/03/2018, attached herewith of R.K.DEVELOPERS, STREET NO. 3, OLD SUBHASH NAGAR, KOTHARIYA ROAD, NR. PATEL CHOWK,, RAJKOT, GUJARAT-360002. PAN - AAVFR2708K.
2. I 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 STREET NO. 3, OLD SUBHASH NAGAR, KOTHARIYA ROAD, NR. PATEL CHOWK,, RAJKOT, GUJARAT-360002 and 0 branches.
3. (a) I report the following observations/comments/discrepancies/inconsistencies, if any:
NIL
(b) Subject to above -
 - (A) I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purposes of the audit.
 - (B) In my opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from my examination of the books.
 - (C) In my opinion and to the best of my information and according to the explanations given to me, 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 my opinion and to the best of my information and according to explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any

For R P SAKHIYA AND ASSOCIATES
Chartered Accountants

R.P. Sakhiya
Rajesh Popatbhai Sakhiya
(Proprietor)

M. No. : 122531

FRN : 0127180W

PAN : AOWPS2173J

Office No. 530, Star Chambers, Dr. Rajendra
Prasad Road, Harihar Chowk, Rajkot-360001
Gujarat

Date : 06/08/2018

Place : Rajkot



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 : R.K.DEVELOPERS
- 2 Address : STREET NO. 3, OLD SUBHASH NAGAR,
KOTHARIYA ROAD, NR. PATEL CHOWK,, RAJKOT,
GUJARAT-360002
- 3 Permanent Account Number : AAVFR2708K
- 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 : No
- 5 Status : Firm
- 6 Previous year from : 01/04/2017 to 31/03/2018
- 7 Assessment year : 2018-19
- 8 Indicate the relevant clause of section 44AB under which the audit has been conducted

SN	Type
1	Clause 44AB(e) - Profits and gains lower than deemed profit u/s 44AD

PART-B

- 9 a If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios : AS PER ANNEXURE 'I'
- b If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such Change.

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

- 10 a Nature of business or profession.

Sector	Sub sector	Code
CONSTRUCTION	Building of complete constructions or parts- civil contractors(06002)	06002

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

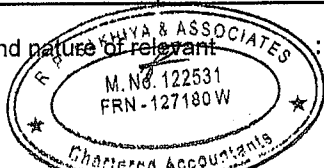
Business	Sector	Sub sector	Code
Nil	Nil	Nil	Nil

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

- b List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Books maintained	Address line 1	Address line 2	City/Town/ District	State	Pincode
CASH BOOK, BANK BOOK, LEDGER, SALES AND PURCHASE REGISTER ETC. (COMPUTERISED MAINTAINED)	STREET NO. 3, OLD SUBHASH NAGAR, KOTHARIYA ROAD, NR. PATEL CHOWK,		RAJKOT	GUJARAT	360002

- c List of books of account and nature of relevant documents examined. : CASH BOOK, BANK BOOK, LEDGER, SALES AND PURCHASE REGISTER ETC. (COMPUTERISED MAINTAINED)



- 12 Whether the profit and loss account includes any profits and : No
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.)

Section	Amount
Nil	Nil

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

- b Whether there has been any change in the method of : No
accounting employed vis-à-vis the method employed
in the immediately preceding previous year.

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

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

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

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

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

- f Disclosure as per ICDS:

ICDS	Disclosure
Nil	Nil

- 14 a Method of valuation of closing stock employed in the : Nil
previous year.

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

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

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

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

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

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

Description	Amount
Nil	Nil

- b The proforma credits, drawbacks, refund of duty of :
customs or excise or service tax, or refund of sales tax
or value added tax or Goods & Services Tax, where
such credits, drawbacks or refund are admitted as due
by the authorities concerned.

Description	Amount
Nil	Nil

- c Escalation claims accepted during the previous year.

Description	Amount
Nil	Nil

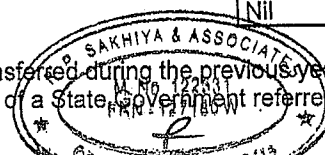
- d Any other item of income.

Description	Amount
Nil	Nil

- e Capital receipt, if any.

Description	Amount
Nil	Nil

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



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

- 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 :-

Description of the block of assets	Rate of depreciation	Opening WDV	Additions				Deductions	Depreciation allowable	Written down value at the end of the year
			Purchase value	Adjustment on account of		Total value of purchase			
				CENVAT	Change in rate of exchange	Subsidy/Grant			
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total		0	0	0	0	0	0	0	0

Additions : NA

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
NA	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
	Total	0	0	0	0	0

Deductions : NA

Date of sale etc.	Amount
NA	Amount
Total	0

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

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

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

Description	Amount
Nil	Nil

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

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

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

Capital expenditure

Particulars	Amount
Nil	Nil

Personal expenditure

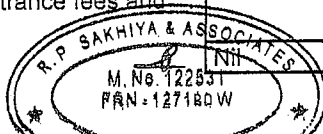
Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

Expenditure incurred at clubs being entrance fees and subscriptions

Particulars	Amount
Nil	Nil



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

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

b Amounts inadmissible under section 40(a):-

i. as payment to non-resident referred to in sub-clause (i)

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

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

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

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

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

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

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

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

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

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

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

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

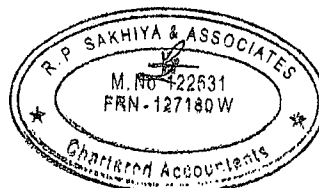
(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

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

iv. Fringe benefit tax under sub-clause (ic) : Nil

v. Wealth tax under sub-clause (iia) : Nil

vi. Royalty, license fee, service fee etc. under sub-clause (iib) : Nil



vii. Salary payable outside india/to a non resident without TDS etc. Under sub-clause (iii)

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

viii. Payment to PF/other fund etc. under sub-clause (iv) : Nil

ix. Tax paid by employer for perquisites under sub-clause (v) : Nil

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

Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
Interest	40(b)	135220	135220	0	0
Remuneration	40(b)	13919	13919	0	0

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

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

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

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

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

e provision for payment of gratuity not allowable under section 40A(7) : Nil

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

g Particulars of any liability of a contingent nature : Nil

Nature of liability	Amount
Nil	Nil

h Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income : Nil

Particulars	Amount
Nil	Nil

i amount inadmissible under the proviso to section 36(1)(iii) : Nil

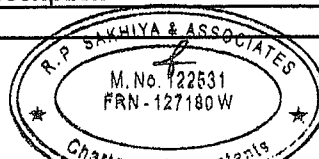
22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. : Nil

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

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

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

Section	Description	Amount
Nil	Nil	Nil



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

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

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

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

(a) Paid during the previous year

Section	Nature of Liability	Amount
Nil	Nil	Nil

(b) Not paid during the previous year;

Section	Nature of Liability	Amount
Nil	Nil	Nil

B Was incurred in the previous year and was:-

(a) paid on or before the due date for furnishing the return of income of the previous year 139(1);

Section	Nature of Liability	Amount
Nil	Nil	Nil

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

Section	Nature of Liability	Amount
Nil	Nil	Nil

state whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account

: No

27 a Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

: No

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

Type	Particular	Amount	Prior period
Nil	Nil	Nil	Nil

28 Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viii), if yes, please furnish the details of the same.

: No

Name of the person from which shares received	PAN of the person	Name of the company from which shares received	CIN of the company	No. of shares received	Amount of consideration paid	Fair market value of shares
Nil	Nil	Nil	Nil	Nil	Nil	Nil

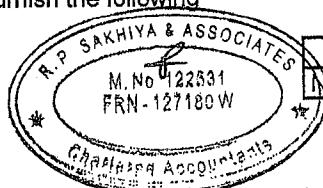
29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.

: No

Name of the person from which consideration received for issue of shares	PAN of the person	No. of shares	Amount of consideration received	Fair market value of the shares
Nil	Nil	Nil	Nil	Nil

A Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56, If yes, please furnish the following details:

: No



Nature of income	Amount
Nil	Nil

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

Nature of income	Amount
Nil	Nil

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

Name of person from whom amount borrowed or repaid on hundi	PAN of the person	Address line 1	Address line 2	City/Town/District	State	Pincode	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

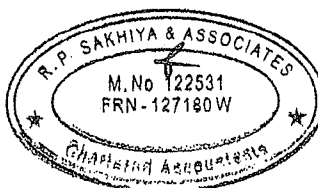
Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE	If yes, whether the excess money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

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

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

- 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 :-

Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during 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
JAYANTIBHAI PIPALIYA	RAJKOT		150000	No	150000	Yes-Cheque	Account payee cheque



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

Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	PAN of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of 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	Nil	Nil	Nil	Nil	Nil

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

Name of the Payer	Address of the Payer	PAN of the Payer	Nature of transaction	Amount of receipt	Date Of receipt
Nil	Nil	Nil	Nil	Nil	Nil

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

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

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

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

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

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

- c Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:—

Name of the payee	Address of the payee	PAN 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 taken or accepted by an account payee cheque or an account payee bank draft
Nil	Nil	Nil	Nil	Nil	Nil	Nil

- d Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—

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

- e Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—

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

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

Serial No:	Assessment Year:	Nature of loss /Depreciation allowance	Amount as returned	Amount as assessed	Order No and Date	Remarks
1	Nil	Nil	Nil	Nil	Nil	Nil

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. : No

c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same. : No

d Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year. : No

e In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. : No

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

Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
Nil	Nil

34 a Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish: : 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	2	3	4	5	6	7	8	9	10
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

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

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

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

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

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



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

(A) Raw materials

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

(B) Finished products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
HOUSE	107-numbers	0	0	2	2	0	0

(B) By products

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

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

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

Amount received	Date of receipt
Nil	Nil

- 37 Whether any cost audit was carried out. ?" : No
- 38 Whether any audit was conducted under the Central Excise : No
Act, 1944. ?
- 39 Whether any audit was conducted under section 72A of the : No
Finance Act, 1994 in relation to valuation of taxable services, finance act 1994 in relation to valuation of taxable service as may be reported/identified by the auditor. ?

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

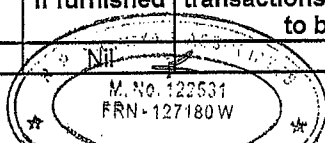
Particulars	Previous year			Preceding previous year		
Total turnover of the assessee			2655000			0
Gross profit/turnover	215570	2655000	8.12	0	0	0.00
Net profit/turnover	0	2655000	0.00	0	0	0.00
Stock-in-trade/turnover	0	2655000	0.00	Nil	0	0.00
material consumed/Finished goods produced	0	0	0.00	0	0	0.00

- 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	Nil	Nil	Nil	Nil	Nil

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

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

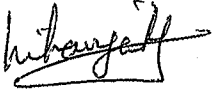


43 Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286: : No

if yes, please furnish the following details:

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

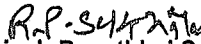
For R.K.DEVELOPERS



PARTNER

Date : 06/08/2018
Place : Rajkot

For R P SAKHIYA AND ASSOCIATES
Chartered Accountants

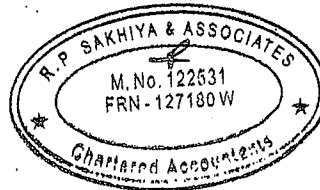

Rajesh Popatbhai Sakhiya
(Proprietor)

M. No. : 122531

FRN : 0127180W

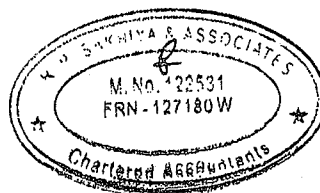
PAN : AOWPS2173J

Office No. 530, Star Chambers, Dr. Rajendra Prasad Road,
Harihar Chowk, Rajkot-360001 Gujarat



Names of partners/members and their profit sharing ratios

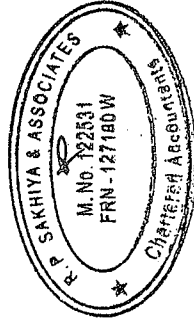
SN	Name	Profit Sharing Ratio (%)
1	HEMANGBHAI JAYANTIBHAI PIPALIYA	50.00
2	KALPESHBHAI BABUBHAI PIPALIYA	50.00



M/S. R. K. DEVELOPERS

SCHEDULE - 1 OF PARTNER'S CAPITAL ACCOUNT AS ON 31ST MARCH, 2018

Sr. No.	Name of Proprietor's	Ratio	Opening Balance	Credit	Remuneration	Capital Interest	Profit	Total	Withdrawals	Closing Balance
1	Shri Hemangbhai Jayantibhai Pipaliya	50.00%	1,00,000.00	11,00,000.00	6,959.00	52,023.00	-	12,58,982.00	2,00,000.00	10,58,982.00
2	Shri Kalpestibhai Babubhai Pipaliya	50.00%	1,00,000.00	10,00,000.00	6,960.00	83,197.00	-	11,90,157.00	2,00,000.00	9,90,157.00
TOTAL		100%	2,00,000.00	21,00,000.00	13,919.00	1,35,220.00	-	24,49,139.00	4,00,000.00	20,49,139.00



M/S. R. K. DEVELOPERS

SCHEDULES ANNEXED TO AND FORMING PART OF THE ACCOUNTS AS AT 31-03-2018

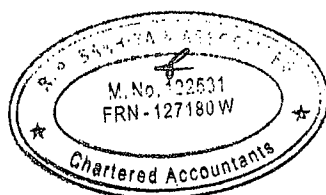
Particulars	Amount Rs.	Amount Rs.
<u>SCHEDULE - 2</u>		
<u>LOANS, ADVANCE AND DEPOSITS</u>		
1 Kotak FD	6,90,000.00	
2 FD Interest Receivable	1,195.00	
3 TDS	1,189.00	
		6,92,384.00
<u>SCHEDULE - 3</u>		
<u>CASH & BANK BALANCE</u>		
1 Cash on Hand	52,760.00	
2 Kotak Mahindra Bank A/c.	4,57,146.00	
		5,09,906.00
<u>SCHEDULE - 4</u>		
<u>INDIRECT EXPENSES</u>		
1 Accounting Exps.	5,000.00	
2 Bank Charges	381.00	
3 Legal Fees	1,500.00	
4 Misc. Exps.	3,840.00	
5 Mobile Exps.	6,350.00	
6 Salary Exps.	60,000.00	
7 Stationery Exps.	1,250.00	
		78,321.00
<u>SCHEDULE - 5</u>		
<u>PAYMENT TO PARTNERS</u>		
1 Capital Interest	1,35,220.00	
2 Partners Remuneration	13,919.00	
		1,49,139.00

Signatures to Schedule 1 to 5
FOR R P SAKHIYA & ASSOCIATES
Chartered Accountants
FRN : 127180W

R.P. Sakhiya
(RAJESH SAKHIYA)
Proprietor
M.No. 122531
Place: Rajkot
Date: 6th August, 2018

FOR, R. K. DEVELOPERS

[Signature]
PARTNER



M/S. R. K. DEVELOPERS

SCHEDULE - 6

NOTES TO ACCOUNTS :

**ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AND
PROFIT & LOSS A/c. FOR THE YEAR ENDING AS ON 31ST MARCH 2018**

1) **Statement on significant accounting policies**

(A) **Recognition of Income & Expenditure:**

- * The Firm is following Mercantile system of accounting. Revenue/Income and cost/Expenditure are generally accounted on accrual as they are earned or incurred.

(B) **Inventories:**

- * As certified by the partners inventories are valued at cost.

(C) **Investments:**

- * No Investment Hence Not Applicable

(D) **Current Assets / Loans & Advance etc:**

- * In the opinion of the assessee, the value on realisation of current assets, loans & advances if realised in the ordinary course of the business, shall not be less than the amount which is stated in the current year balance sheet.

(E) **Contigent Liabilities**

- * As per the information given to us, there is no contingent liabilities

2) The figures of Previous year have been regrouped/rearranged wherever necessary.

3) Debtors, Creditors, Loans & Advances and Bank Balances are subject to confirmation and subsequent reconciliation, if any.

FOR R P SAKHIYA & ASSOCIATES

Chartered Accountants

FRN : 127180W

RPSAKHIYA
(RAJESH SAKHIYA)

Proprietor

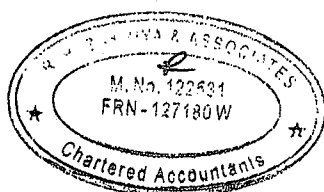
M.No. 122531

Place: Rajkot

Date: 6th August, 2018

FOR, R. K. DEVELOPERS

PARTNER



To,

RAJESH POPATBHAI SAKHIYA

PROPRIETOR

R P SAKHIYA AND ASSOCIATES

OFFICE NO. 530, STAR CHAMBERS, DR. RAJENDRA PRASAD ROAD, HARIHAR
CHOWK, RAJKOT-360001 GUJARAT

Sub: Certificate of Confirmation for the purpose of audit under section 44AB of the
Income-Tax Act, 1961 for the financial year 2017-18 (Assessment Year 2018-
2019)

Dear Sir,

Please refer to aforesaid, I hereby certify the followings: -

1. **Cash Balance:** that there was a cash balance of Rs. **52760/-** at the closing of the year, which was physically verified and found correct by us.
2. **Bank Balance:** The firm is having following bank balance with respective bank:

Name & Branch of Bank	Closing Balance	Current A/c, O/D, C/C A/c
KOTAK BANK	457146/-	CURRENT

The above accounts have been duly reconciled and the Bank Reconciliation statement has been prepared, where required.

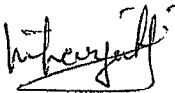
3. **Stock:** that there was closing stock of Rs. 0/- of goods which was physically verified by me and valued at cost price (FIFO) or net realizable value as per preceding year, and
The above stock includes stock of the concern, wherever located;
There was no goods of the concern lying with other at the closing of the year;
There were no goods of other lying with concern at the closing of the year;
4. **Debtors:** that there were sundry debtors against goods amounting to Rs. **996849/-** at the closing of the year, which were good and realisable;
5. **Fixed Assets:** that fixed assets are of the concern in the name of concern or proprietor/partner. All the fixed assets have been physically verified at the closing of the year, and are in running/usable condition.
6. **Expenditure & Income:** that all expenditure and income have been accounted for upto the year-end on mercantile (accrual) method of accounting.
7. **Loans or Deposits on Hundi:** there are no loans or deposit taken on Hundi during the year.
8. **Payment to Relatives:** payment to relative under section 40 A (2) (b) of the Income-tax Act, 1961 are detailed in paragraph 18 of form No. 3CD.
Or
There was no payment to relative u/s 40A(2) of the Income Tax Act, 1961.
9. **Contingent Liabilities:** that there are no contingent liabilities against the concern at the closing of the year.
10. **Quantitative Details:** no quantitative details are maintained. However the closing value has been taken as per physical verification conducted at year-end.
Or
The quantitative details are as per paragraph 28 of Form.No. 3CD.

11. The financial statements are free of material misstatements, including omissions.
12. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.
13. The allocation between capital and revenue has been correctly done and that no items of capital nature have been debited to Profit & Loss account and vice versa.
14. No personal expenses have been charged to revenue accounts.
15. No fraud has been committed during the year.

I confirm the above information.

Yours faithfully,

For R K DEVELOPERS


PARTNER

Dated: 15/07/2018

Place: RAJKOT