AUDIT REPORT

FOR THE ACCOUNTING YEAR

2020 - 2021

OF

PATIDAR AND COMPANY

OFFICE NO.102 RAJPATH AVENUE, R K PARK, OPP TAPOVAN SCHOOL, 150 FEET RING ROAD, MAVDI, RAJKOT, GUJARAT-360004

BY
AUDITORS :

KEYUR KAMDAR & ASSOCIATES

CHARTERED ACCOUNTANTS

406- SADHANA DOWNTOWN, OPP. GANDHI MUSEUM, JUBILEE GARDEN CHOWK, JAWAHAR ROAD, RAJKOT-360001 GUJARAT

PATIDAR AND COMPANY.

PARTNER.

KEYUR KAMDAR & ASSOCIATES
Chartered Accountants
406- Sadhana Downtown, Opp. Gandhi Museum, Jubilee Garden Chowk, Jawahar Road, Rajkot-360001 Gujarat
Phone : 7405470736, E-Mail : kamdarkeyur2012@gmail.com

UDIN : 22198409AAAAAL3214

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 31/03/2021, and the Profit and loss account for the period beginning from 01/04/2020 to ending on 31/03/2021, attached herewith of PATIDAR AND COMPANY, OFFICE NO.102 RAJPATH AVENUE, R K PARK, OPP TAPOVAN SCHOOL, 150 FEET RING ROAD, MAVDI, RAJKOT, GUJARAT-360004. PAN - AAWFP3300N.
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 OFFICE NO.102 RAJPATH AVENUE, R K PARK, OPP TAPOVAN SCHOOL, 150 FEET RING ROAD, MAVDI, RAJKOT, GUJARAT-360004 and 0 branches.
3. (a) I report the following observations/comments/discrepancies/inconsistencies, if any:

   (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, 2021 and
      (ii) in the case of the Profit and loss account of the Loss of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In 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

SN	Qualification Type	Observation/Qualification
1	Proper stock records are not maintained by the assessee.	Quantitative Stock Details not maintained by the assessee

For KEYUR KAMDAR & ASSOCIATES
Chartered Accountants

Keyur Ketanbhai Kamdar
(Proprietor)
M. No. : 198409
FRN : 0153016W
406- Sadhana Downtown, Opp. Gandhi Museum, Jubilee Garden Chowk, Jawahar Road, Rajkot-360001 Gujarat

Date : 05/01/2022
Place : Rajkot

PATIDAR AND COMPANY.

PARTNER.

UDIN : 22198409AAAAAL3214

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 : **PATIDAR AND COMPANY**

2 Address : **OFFICE NO.102 RAJPATH AVENUE, R K PARK, OPP TAPOVAN SCHOOL, 150 FEET RING ROAD, MAVDI, RAJKOT, GUJARAT-360004**

3 Permanent Account Number : **AAWFP3300N**

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

SN	Type	Registration Number
1	Goods and Services Tax (GUJARAT)	24AAWFP3300N1ZX

5 Status : **Firm**

6 Previous year from : **01/04/2020 to 31/03/2021**

7 Assessment year : **2021-22**

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

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

8a Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC/ 115BAD? : **No**

Section under which option exercised :

PART-B

9 a If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios

Name	Profit Sharing Ratio (%)
ASHOKKUMAR PARSOTAMBHAI KANSAGRA	25.00
KEVAN DHARAMSHIBHAI VADALIYA	25.00
JAYSHREEBEN BHAGVANJIBHAI DESAI	17.00
SHILPABEN RAKESHBHAI DESAI	16.00
SUDHABEN BABUBHAI DESAI	12.00
RAVINDRAKUMAR KALIDAS DESAI	5.00

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. : **No**

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
REAL ESTATE AND RENTING SERVICES	Developing and sub-dividing real estate into lots(07003)	07003

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

PATIDAR AND COMPANY.

PARTNER.

11 a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed. : **Yes**

BANK BOOK
CASH BOOK
SALES AND PURCHASE REGISTER
ACCOUNT LEDGER

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	Country	Address Line 1	Address Line 2	Zip Code / Pin Code	City / Town / District	State
BANK BOOK	INDIA	OFFICE NO.102 RAJPATH AVENUE, R K PARK, OPP TAPOVAN SCHOOL	150 FEET RING ROAD, MAVDI	360004	RAJKOT	GUJARAT
CASH BOOK	INDIA	OFFICE NO.102 RAJPATH AVENUE, R K PARK, OPP TAPOVAN SCHOOL	150 FEET RING ROAD, MAVDI	360004	RAJKOT	GUJARAT
SALES AND PURCHASE REGISTER	INDIA	OFFICE NO.102 RAJPATH AVENUE, R K PARK, OPP TAPOVAN SCHOOL	150 FEET RING ROAD, MAVDI	360004	RAJKOT	GUJARAT
ACCOUNT LEDGER	INDIA	OFFICE NO.102 RAJPATH AVENUE, R K PARK, OPP TAPOVAN SCHOOL	150 FEET RING ROAD, MAVDI	360004	RAJKOT	GUJARAT

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

BANK BOOK
CASH BOOK
SALES AND PURCHASE REGISTER
ACCOUNT LEDGER

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

Section	Amount
Nil	Nil

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

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

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

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**

PATIDAR AND COMPANY.

PARTNER.

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			

f Disclosure as per ICDS: : **NA**

14 a Method of valuation of closing stock employed in the previous year. : **Lower of Cost or Market rate**

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

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

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

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

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

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. : **NA**

c Escalation claims accepted during the previous year. : **NA**

d Any other item of income. : **NA**

e Capital receipt, if any. : **NA**

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: : **NA**

18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following Form :- : **NA**

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

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)] : **NA**

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

PATIDAR AND COMPANY.

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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	: **NA**
Personal expenditure	: **NA**
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	: **NA**
Expenditure incurred at clubs being entrance fees and subscriptions	: **NA**
Expenditure incurred at clubs being cost for club services and facilities used	: **NA**
Expenditure by way of penalty or fine for violation of any law for the time being force	: **NA**
Expenditure by way of any other penalty or fine not covered above	: **NA**
Expenditure incurred for any purpose which is an offence or which is prohibited by law	: **NA**

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:	: **NA**
(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)	: **NA**

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

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

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

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

PATIDAR AND COMPANY.

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

(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40 A(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	Aadhaar 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	Aadhaar 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 : **NA**

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 : **NA**

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. : **0**

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

Name of related party	PAN	Aadhaar	Relation	Nature of Transaction	Payment Made (Amount)
ASHOKKUMAR PARSOTAMBHAI KANSAGRA	ACUPK9834E		PARTNER	CAPITAL INTEREST	942325
ASHOKKUMAR PARSOTAMBHAI KANSAGRA	ACUPK9834E		PARTNER	REMUNERATION	75000
JAYSHREEBEN BHAGVANJIBHAI DESAI			PARTNER	CAPITAL INTEREST	507985
KEVAN DHARAMSHIBHAI VADALIYA			PARTNER	CAPITAL INTEREST	8626
RAVINDRAKUMAR KALIDAS DESAI			PARTNER	REMUNERATION	75000
RAVINDRAKUMAR KALIDAS DESAI			PARTNER	CAPITAL INTEREST	457547
SHILPABEN RAKESHBHAI DESAI			PARTNER	CAPITAL INTEREST	795065
SUDHABEN BABUBHAI DESAI			PARTNER	CAPITAL INTEREST	262303

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

PATIDAR AND COMPANY.

PARTNER.

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

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 : **NA**

(b) Not paid during the previous year; : **NA**

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
Sec 43B(a) -tax , duty,cess,fee etc	TDS Payable was paid on 06/04/2021	42913

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

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**

CENVAT / ITC	Amount	Treatment in Profit & Loss / Accounts
Opening Balance		
Credit Availed		
Credit Utilized		
Closing / outstanding Balance		

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

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

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

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

Nature of income	Amount
Nil	Nil

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

Nature of income	Amount
Nil	Nil

PATIDAR AND COMPANY.

PARTNER.

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	Aadhaar of the person	Address of the person	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
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**

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

C Whether the assessee has entered into an impermissible avoidance arrangement,as referred to in section 96, during the previous year. (This Clause is applicable from 1st April,2022) : **NA**

Nature of the impermissible avoidance arrangement	Specify Others	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:
NA	NA	NA

PATIDAR AND COMPANY.

PARTNER.

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	Aadhaar 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
DIVYESH CHITROLA	RAJKOT			1000000	No	1000000	Yes-Cheque	Account payee cheque
GITABEN MARVANIYA	RAJKOT			500000	No	500000	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:- : **NA**

(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 : **NA**

(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 :- : **NA**

(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 : **NA**

(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 : **NA**

PATIDAR AND COMPANY.

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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:— : **NA**

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:— : **NA**

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:— : **NA**

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

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

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

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

e In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. : **NA**

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

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

PATIDAR AND COMPANY.

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34 a Whether the assesse is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish: : **Yes**

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
RKTP05246D	194A	Interest other than Interest on securities	412176	412176	412176	30913	0	0	0
RKTP05246D	194C	Payments to contractors	3141650	3141650	3141650	25138	0	0	0
RKTP05246D	194J	Fees for professional or technical services	140000	140000	140000	10500	0	0	0

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

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
RKTP05246D	Form 26Q	15/07/2021	30/04/2021	Yes	
RKTP05246D	Form 26Q	31/03/2021	29/01/2021	Yes	
RKTP05246D	Form 26Q	31/03/2021	29/01/2021	Yes	
RKTP05246D	Form 26Q	31/01/2021	29/01/2021	Yes	

PATIDAR AND COMPANY.

PARTNER.

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

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.
RKTP05246D	633	633	27/01/2021
RKTP05246D	288	288	27/01/2021
RKTP05246D	375	375	27/01/2021

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

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 : **NA**

(B) Finished products : **NA**

(B) By products : **NA**

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

Amount received	Date of receipt
Nil	Nil

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

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

39 Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, finance act 1994 in relation to valuation of taxable service as may be reported/identified by the auditor. ? : **NA**

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			13788980			5000000
Gross profit/turnover	3328723	13788980	24.14	14450	5000000	0.29
Net profit/turnover	-273098	13788980	-1.98	-3646836	5000000	-72.94
Stock-in-trade/turnover	36374099	13788980	263.79	30859683	5000000	617.19
material consumed/Finished goods produced			Nil			Nil

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

PATIDAR AND COMPANY.

PARTNER.

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

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

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

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

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,2022)

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

For KEYUR KAMDAR & ASSOCIATES
Chartered Accountants

Keyur Ketanbhai Kamdar
Proprietor
M. No. : 198409
FRN : 0153016W
406- Sadhana Downtown, Opp. Gandhi Museum,
Jubilee Garden Chowk, Jawahar Road, Rajkot-360001
Gujarat

Date : 05/01/2022
Place : Rajkot

PATIDAR AND COMPANY.

PARTNER.

PATIDAR AND COMPANY

TRADING AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2021

PARTICULARS		AMOUNT	PARTICULARS		AMOUNT
TO STOCK IN HAND			BY SALES A/C		
AALISHAN FLAT STOCK A/C	1,00,70,394.00		ATITHI PALACE SALES A/C	46,25,000.00	
ATITHI PALACE STOCK A/C	45,55,936.00		AVASAR PLACE-2 SALES A/C.	86,43,980.00	
AVASAR PLACE-2 STOCK A/C.	75,59,735.11		SHREE PLOT SALES A/C	5,20,000.00	1,37,88,980.00
AVASAR PLACE-3 STOCK A/C.	40,48,461.00				
AVASAR PLACE-4 STOCK A/C.	36,35,647.00		BY INVENTORY		
STOCK IN HAND	9,89,510.00	3,08,59,683.11	ALISHAN FLAT STOCK	1,59,89,393.00	
			AVASAR PLACE-2	93,88,831.00	
TO PURCHASE A/C			AVASAR PLACE-3	68,43,448.00	
ALLISHAN FLATS PURC A/C.	47,49,798.00		AVSAR PLACE-4	36,75,647.00	
AVASAR PLACE-2 PURC A/C.	49,27,549.00		STOCK IN HAND	4,76,780.00	3,63,74,099.00
AVASAR PLACE-3 PURC A/C.	21,08,732.00	1,17,86,079.00			
TO DIRECT EXPENSES					
ADVERTISEMENT EXP A/C (ALISHAN FLAT)	78,361.00				
ADVERTISEMENT EXP A/C (AP-2)	73,505.00				
ARCHITECT FEE EXP A/C (AALISHAN)	50,000.00				
ARCHITECT FEE EXP A/C (AP-2)	50,000.00				
ARCHITECT FEE EXP A/C (AP-4)	40,000.00				
ELCTRICITY EXP A/C (ALISHAN FLATS)	33,445.00				
ELECTRIC EXP A/C (AP-3)	64,255.00				
ELECTRIC EXP A/C AALISHAN	35,975.00				
ELECTRIC EXP A/C AP-2	61,070.70				
GARDEN BENCH EXP A/C (AALISHAN)	9,660.00				
GARDEN BENCH EXP A/C (AP-2)	30,593.00				
GAS EXP A/C (AALISHAN)	33,070.00				
GAS EXP A/C (AP-2)	99,210.00				
INSURANCE EXP A/C (AALISHA)	14,500.00				
INSURANCE EXP A/C (AP-2)	11,242.00				
LABOUR WORK EXP A/C (AALISHAN)	7,65,000.00				
LABOUR WORK EXP A/C (AP-2)	19,10,000.00				
LABOUR WORK EXP A/C (AP-3)	5,77,000.00				
OFFICE EXP A/C (AP-2)	5,517.00				
SALARY EXP A/C (AALISHAN)	1,49,190.00				
SALARY EXP A/C (AP-2)	52,000.00				
SALARY EXP A/C (AP-3)	45,000.00	41,88,593.70			
TO GROSS PROFIT		**33,28,723.19**			
		5,01,63,079.00			**5,01,63,079.00**
TO ACCOUNTS FEE EXP A/C	29,550.00		**BY GROSS PROFIT**		**33,28,723.19**
TO AUDIT FEE EXP A/C	9,000.00		BY CASH DISCOUNT A/C		847.20
TO BANK CHARGES EXP A/C	2,166.20		**BY NET LOSS**		**2,73,098.37**
TO CAPITAL INTEREST EXP A/C	29,73,851.56				
TO HOSPITALITY EXP A/C	7,425.00				
TO INTEREST LOAN EXP A/C	4,12,176.00				
TO LEGAL FEE EXP A/C	18,500.00				
TO REMUNERATION EXP A/C	1,50,000.00	36,02,668.76			
		36,02,668.76			**36,02,668.76**
TO NET LOSS		**2,73,098.37**	BY PROFIT & LOSS A/C B/F		2,73,098.37
TOTAL		**2,73,098.37**	**TOTAL**		**2,73,098.37**

In terms of our attached report of even date

PATIDAR AND COMPANY.

PARTNER.

For PATIDAR AND COMPANY

ASHOKKUMAR PARSOTTAMBHAI KANSAGARA
(PARTNER)

Place : RAJKOT
Date : 05/01/2022

For KEYUR KAMDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

KAMDAR KEYUR

Digitally signed by KAMDAR KEYUR
Date: 2022.01.05 22:04:28 +05:30

KEYUR KETANBHAI KAMDAR

(PROPRIETOR)
M. NO. : 198409
FRN : 0153016W
UDIN: 22198409AAAAAL3214

PATIDAR AND COMPANY.

PARTNER.

PATIDAR AND COMPANY
BALANCE SHEET AS AT 31ST MARCH, 2021

LIABILITIES		AMOUNT	ASSETS		AMOUNT
CAPITAL			**INVENTORY**		
ASHOKKUMAR P. KANSAGRA CAPITAL A/C	1,14,18,685.55		ALISHAN FLAT STOCK	1,59,89,393.00	
JAYSHRIBEN BHAGWANJIBHAI DESAI CAPITAL A/C	68,08,012.77		AVASAR PLACE-2	93,88,831.00	
KEVAN DHARMSHIBHAI VADALIYA CAPITAL A/C	35,767.26		AVASAR PLACE-3	68,43,448.00	
RAVINDRAKUMAR KALIDAS DESAI CAPITAT A/C	66,15,329.79		AVSAR PLACE-4	36,75,647.00	
SHILPABEN RAKESHBHAI DESAI CAPITAL A/C	1,03,36,380.68		STOCK IN HAND	4,76,780.00	3,63,74,099.00
SUDHABEN BABUBHAI DESAI CAPITAL A/C	31,43,805.25	3,83,57,981.30			
			SUNDRY DEBTORS		
RESERVES AND SURPLUSES			402 (AP-2) BHANUBEN M THUMMER	13,50,000.00	
A 203 (AVASAR PLACE-2) KRISHANLA G CHAVDA	16,47,500.00		LADANI VIKAS M	37,939.00	
MAINTANANCE DEPOSIT	8,00,000.00	24,47,500.00	SAURASHTRA CEMENT LTD	2,500.00	13,90,439.00
UNSECURED LOANS			**CASH AND BANK**		
DIVYESHBHAI K CHITROLA	10,00,000.00		CASH ACCOUNT		1,39,296.30
GITABEN G MARVANIYA	5,00,000.00				
KEVINKUMAR A. KANSAGARA-HUF	7,38,593.00		**BANK ACCOUNTS (BANKS)**		
MADHUKANTABEN A. KANSAGRA	12,30,988.00		AXIS BANK (MAVDI BRANCH) CA-919020031503294	1,61,030.80	
MIRALBEN K. KANSAGRA	18,46,482.00		KMB (YAGNIK ROAD) # CA-0812937365	28,67,100.00	
PIYUSHBHAI P JASANI	5,00,000.00		KMB (YAGNIK ROAD) # CA-0813762027 (AP-2 COLLCETION)	100.00	30,28,230.80
VACHHANI SAGAR S	5,00,000.00	63,16,063.00			
			LOANS AND ADVANCES (ASSETS)		
DUTIES AND TAXES			PATIDAR ENTERPRISE	25,98,631.00	
CENTRAL TAX A/C. (I/P)	(22,75,054.45)		PGVCL DEPOSITE AALISHAN FLAT	1,68,847.00	
INTEGRATED TAX A/C. (I/P)	(1,12,655.30)		PGVCL DEPOSITE AVASAR PLACE-2	1,98,860.00	
STATE/UT TAX A/C. (I/P)	(22,75,054.45)		PGVCL DEPOSITE AVASAR PLACE-3	40,000.00	30,06,338.00
TDS # 2018-19	(95,000.00)				
TDS PAYABLE A/C	42,913.00	(47,14,851.20)			
OUTSTANDING LIABILITIES					
CASH LEDGER(CGST) - PRIMARY UNIT	34,010.00				
CASH LEDGER(SGST) - PRIMARY UNIT	34,010.00	68,020.00			
SUNDRY CREDITORS					
CHANDAN ELECTRIC SERVICE	40,965.00				
JALIYAN CONSTRUCTION	1,21,650.00				
KRISHNA ENTERPRISE	1,05,003.00				
MORI HIRENBHAI V	10,67,000.00				
POPULAR TRADERS	1,29,072.00	14,63,690.00			
TOTAL		**4,39,38,403.10**	**TOTAL**		**4,39,38,403.10**

In terms of our attached report of even date

For PATIDAR AND COMPANY

For KEYUR KAMDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

KAMDAR KEYUR

Digitally signed by KAMDAR KEYUR
Date: 2022.01.05 22:03:31 +05:30

PATIDAR AND COMPANY.

PARTNER.

ASHOKKUMAR PARSOTTAMBHAI KANSAGARA
(PARTNER)

Place : RAJKOT
Date : 05/01/2022

KEYUR KETANBHAI KAMDAR

(PROPRIETOR)
M. NO. : 198409
FRN : 0153016W
UDIN: 22198409AAAAAL3214

PATIDAR AND COMPANY.

PARTNER.

Accounting Polices & Notes on Accounts

1. The accounts are prepared on historical cost basis and as a going concern. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.

2. Fixed Asset are value at cost less depreciation. The depreciation has been calculated at the rates provided. No depreciation has been taken on the value of land.

3. Closing Stock of the company has been valued at cost price.

4. Expenses are accounted for on Mercantile Basis but some expenses due to their peculiar nature are accounted for on cash basis.

5. The figures for the previous year have been rearranged and regrouped wherever considered necessary.

6. There are no prior period or extra ordinary expenses debited to Profit & Loss account.

7. Balances of Debtors, Creditors and Unsecured Loans are subject to confirmation.

8. Final Accounts has been prepared on Going Concern assumption.

for **PATIDAR AND COMPANY**

ASHOKKUMAR PARSOTTAMBHAI KANSAGARA
PARTNER

Place : **RAJKOT**
Date : **05/01/2022**

for **KEYUR KAMDAR & ASSOCIATES**
Chartered Accountants

KEYUR KETANBHAI KAMDAR
406- SADHANA DOWNTOWN, OPP. GANDHI MUSEUM, JUBILEE GARDEN CHOWK, JAWAHAR ROAD, RAJKOT-360001 GUJARAT

PATIDAR AND COMPANY.

PARTNER.

PATIDAR AND COMPANY

GSTIN No.:24AAWFP3300N1ZX

Account Statement For Ashokkumar P. Kansagra Capital A/c

From 01/04/2020 To 31/03/2021

Credit	Particulars	Debit	Particulars
10470069.50	**CR Opening Balance**		
75000.00	31/03/2021 Partnership Remuneration @ 50 %	324.00	31/03/2021 Firm TDS Paid during the year @ 25 %
942324.64	31/03/2021 Capital Interest Credited @ 9.00% Rs. 942324.64 For Date Range 01/04/2020 to 31/03/2021	110.00	31/03/2021 Firm GST Paid during the year @ 25 %
		68274.59	31/03/2021 Net Loss Transferred to Capital Account @ 25.00 %. Date Range 01/04/2020-31/03/2021
		68708.59	
		11418685.55	**CR Closing Balance**
11487394.14		**11487394.14**	

Account Statement For Jayshriben Bhagwanjibhai Desai Capital A/c

From 01/04/2020 To 31/03/2021

Credit	Particulars	Debit	Particulars
5346749.07	**CR Opening Balance**		
300000.00	06/11/2020 Transfer From Bank	220.00	31/03/2021 Firm TDS Paid during the year @ 17 %
300000.00	18/12/2020 Transfer From Bank	75.00	31/03/2021 Firm GST Paid during the year @ 17 %
400000.00	07/01/2021 Transfer From Bank	46426.73	31/03/2021 Net Loss Transferred to Capital Account @ 17.00 %. Date Range 01/04/2020-31/03/2021
507985.43	31/03/2021 Capital Interest Credited @ 9.00% Rs. 507985.43 For Date Range 01/04/2020 to 31/03/2021		
		46721.73	
		6808012.77	**CR Closing Balance**
6854734.50		**6854734.50**	

For PATIDAR AND COMPANY

In terms of our attached report of even date
For KEYUR KAMDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

ASHOKKUMAR PARSOTTAMBHAI KANSAGARA

KEYUR KETANBHAI KAMDAR (PROPRIETOR)

PATIDAR AND COMPANY.

PARTNER.

(PARTNER)

Place : RAJKOT

Date : 05/01/2022

M. NO. : 198409

FRN : 0153016W

PATIDAR AND COMPANY.

PARTNER.

Account Statement For Kevan Dharmshibhai Vadaliya Capital A/c
From 01/04/2020 To 31/03/2021

Credit	Particulars	Debit	Particulars
95849.50	**CR Opening Balance**		
8626.35	31/03/2021 Capital Interest Credited @ 9.00% Rs. 8626.35 For Date Range 01/04/2020 to 31/03/2021	324.00	31/03/2021 Firm TDS Paid during the year @ 25 %
		110.00	31/03/2021 Firm GST Paid during the year @ 25 %
		68274.59	31/03/2021 Net Loss Transferred to Capital Account @ 25.00 %. Date Range 01/04/2020-31/03/2021
		68708.59	
		35767.26	**CR Closing Balance**
104475.85		**104475.85**	

Account Statement For Ravindrakumar Kalidas Desai Capitat A/c
From 01/04/2020 To 31/03/2021

Credit	Particulars	Debit	Particulars
4696524.90	**CR Opening Balance**		
300000.00	05/11/2020 Transfer From Bank	65.00	31/03/2021 Firm TDS Paid during the year @ 5 %
300000.00	18/12/2020 Transfer From Bank	22.00	31/03/2021 Firm GST Paid during the year @ 5 %
400000.00	01/01/2021 Transfer From Bank	13654.92	31/03/2021 Net Loss Transferred to Capital Account @ 5.00 %. Date Range 01/04/2020-31/03/2021
400000.00	16/01/2021 Cheque No 600013 Transfer From Bank		
75000.00	31/03/2021 Partnership Remuneration @ 50 %		
457546.81	31/03/2021 Capital Interest Credited @ 9.00% Rs. 457546.81 For Date Range 01/04/2020 to 31/03/2021		
		13741.92	
		6615329.79	**CR Closing Balance**
6629071.71		**6629071.71**	

PATIDAR AND COMPANY,

PARTNER,

For PATIDAR AND COMPANY

ASHOKKUMAR PARSOTTAMBHAI KANSAGARA
(PARTNER)

Place : RAJKOT
Date : 05/01/2022

In terms of our attached report of even date
For KEYUR KAMDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

KEYUR KETANBHAI KAMDAR (PROPRIETOR)

M. NO. : 198409
FRN : 0153016W

PATIDAR AND COMPANY.

PARTNER.

Account Statement For Shilpaben Rakeshbhai Desai Capital A/c (.)
From 01/04/2020 To 31/03/2021

Credit	Particulars	Debit	Particulars
8085288.48	**CR Opening Balance**		
500000.00	30/04/2020 Cheque No 54	207.00	31/03/2021 Firm TDS Paid during the year @ 16 %
300000.00	06/11/2020 Cheque No 58	70.00	31/03/2021 Firm GST Paid during the year @ 16 %
300000.00	29/12/2020 Cheque No 60	43695.74	31/03/2021 Net Loss Transferred to Capital Account @ 16.00 %. Date Range 01/04/2020-31/03/2021
400000.00	07/01/2021 Cheque No 61		
795064.94	31/03/2021 Capital Interest Credited @ 9.00% Rs. 795064.94 For Date Range 01/04/2020 to 31/03/2021		
		43972.74	
		10336380.68	**CR Closing Balance**
10380353.42		**10380353.42**	

Account Statement For Sudhaben Babubhai Desai Capital A/c (.)
From 01/04/2020 To 31/03/2021

Credit	Particulars	Debit	Particulars
2914482.66	**CR Opening Balance**		
262303.39	31/03/2021 Capital Interest Credited @ 9.00% Rs. 262303.39 For Date Range 01/04/2020 to 31/03/2021	156.00	31/03/2021 Firm TDS Paid during the year @ 12 %
		53.00	31/03/2021 Firm GST Paid during the year @ 12 %
		32771.80	31/03/2021 Net Loss Transferred to Capital Account @ 12.00 %. Date Range 01/04/2020-31/03/2021
		32980.80	
		3143805.25	**CR Closing Balance**
3176786.05		**3176786.05**	

For PATIDAR AND COMPANY

In terms of our attached report of even date
For KEYUR KAMDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

PATIDAR AND COMPANY.

PARTNER.

ASHOKKUMAR PARSOTTAMBHAI KANSAGARA (PARTNER)	KEYUR KETANBHAI KAMDAR (PROPRIETOR)
Place : RAJKOT	M. NO. : 198409
Date : 05/01/2022	FRN : 0153016W

PATIDAR AND COMPANY.

PARTNER.