

BHAGWATI INFRASTRUCTURE

2nd Floor, Block- A, Unit No-12 / 212

GANESH MERIDIAN

SOLA ,AHMEDABAD - 380060

P A N

AGYPP3759P

STATUS

INDIVIDUAL

TAX AUDIT REPORT

FINANCIAL YEAR

2019-2020

ASSESSMENT YEAR

2020-2021



AUDITORS

RAJ PATEL & CO.

CHARTERED ACCOUNTANTS

219, SWANIK ARCADE,, NR. VARDAN TOWER, PRAGATINAGAR,

NARANPURA, AHMEDABAD - 380013

Phone : (M) 9722448600



RAJ PATEL & CO.
CHARTERED ACCOUNTANTS

219, SWANIK ARCADE,
NR. VARDAN TOWER, PRAGATINAGAR,,NARANPURA
AHMEDABAD-380013

FORM NO. 3CB

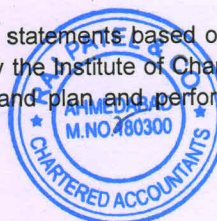
[See rule 6G(1)(b)]

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

*I have examined the balance sheet as on, 31st March 2020 and the *Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020

Name of the Assessee	KARTIKKUMAR PRAVINBHAI PATEL BHAGWATI INFRASTRUCTURE
Address	2nd Floor, Block- A, Unit No-12 / 212 GANESH MERIDIAN OPP. GUJARAT HIGH COURT,OPP. AMIRAJ FARM SOLA AHMEDABAD, GUJARAT-380060
Permanent Account Number	AGYPP3759P

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 2nd Floor, Block- A, Unit No-12 / 212 GANESH MERIDIAN SOLA AHMEDABAD 380060 and** 0 branches.
3. (a) *I report the following observations / comments / discrepancies / inconsistencies, if any
Subject to Notes On this report and Notes to Accounts attached herewith.
(b) Subject to above:-
 - (A) *I have obtained all the information and explanation 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 2020 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:-
 - (a) The assessee is responsible for the preparation of the aforesaid financial statements that give a true and fair view of the financial position and financial performance (if applicable) in accordance with the applicable 'Accounting Standards' issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
 - (b) The assessee is also responsible for the preparation of the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 66(1)(b) of Income Tax Rules, 1962 that give true and correct particulars as per the provisions of the Income-tax Act, 1961 read with Rules, Notifications, circulars etc that are to be included in the Statement.
 - (c) My responsibility is to express an opinion on these financial statements based on my audit. I have conducted this audit in accordance with the Standards on Auditing issued by the Institute of Chartered accountants of India, Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable



assurance about whether the financial statements are free from material misstatement.

- (d) An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
- (e) I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.
- (f) I also responsible for verifying the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G (1) (b) of Income-tax Rules, 1962. I have conducted my verification of the statement in accordance with Guidance Note on Tax Audit Under section 44AB of the Income-tax Act, 1961 issued by the Institute of Chartered Accountants of India.

For, **RAJ PATEL & CO.**
CHARTERED ACCOUNTANTS
(Firm Registration No.: **145714W**)



[Handwritten signature of Raj M. Patel]

(**RAJ M. PATEL**)
(PROPRIETOR)
Membership No.: **180300**

Place : **AHMEDABAD**

Date : **09/11/2020**

UDIN : 20180300AAAACE2922



RAJ PATEL & CO.
CHARTERED ACCOUNTANTS

219, SWANIK ARCADE,
NR. VARDAN TOWER, PRAGATINAGAR,,NARANPURA
AHMEDABAD-380013

FORM NO. 3CD

[See rule 6G(2)]

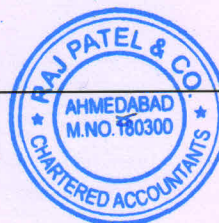
Statement of particulars required to be furnished under section 44AB
of the Income-Tax Act, 1961

PART A

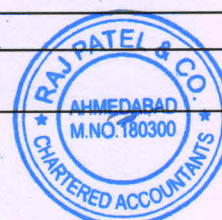
1. Name of the Assessee	KARTIKKUMAR PRAVINBHAI PATEL BHAGWATI INFRASTRUCTURE		
2. Address	2nd Floor, Block- A, Unit No-12 / 212 GANESH MERIDIAN OPP. GUJARAT HIGH COURT,OPP. AMIRAJ FARM SOLA AHMEDABAD, GUJARAT-380060		
3. Permanent Account Number or Aadhaar Number	AGYPP3759P		
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	Yes		
	Sr.No.	Type	Registration/ Identification No.
	1.	Goods and Service Tax GUJARAT	24AGYPP3759P1Z7
5. Status	INDIVIDUAL		
6. Previous year	From 01/04/2019 To 31/03/2020		
7. Assessment Year	2020 - 2021		
8. Indicate the relevant clause of section 44AB under which the audit has been conducted	Clause 44AB(a)		
8(a). Whether the assessee has opted for taxation u/s 115BA/ 115BAA/ 115BAB ? if Yes then Section under which option exercised	No		

PART B

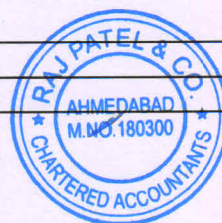
9	(a)	If firm or Association of Persons, indicate names of partners / members and their profit sharing ratios.	N.A.
		In case of AOP, whether shares of members are indeterminate or unknown ?	
	(b)	If there is any change in the partners or members or in their profit sharing ratio since the last day of the preceding year, the particulars of such change	N.A.
10	(a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)	As per Annexure 'I' attached
	(b)	If there is any change in the nature of business or profession , the particulars of such change.	NO
11	(a)	Whether books of account are prescribed under section 44AA , if yes, list of books so prescribed.	NO
	(b)	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations	As per Annexure 'II' attached



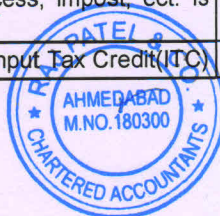
		along with the details of books of accounts maintained at each location.)	
	(c)	List of books of account and nature of relevant documents examined.	As per Annexure 'III' attached
12		Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	NO
13	(a)	Method of accounting employed in the previous year.	Mercantile system
	(b)	Whether there has been any change in the method of accounting employed vis - a - 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 changes, and the effect thereof on the profit or loss.	NIL
	(d)	Whether any adjustment is required to be made to the profits or loss for complying with provisions of income computation and disclosure standards notified under section 145(2).	No
	(e)	If answer to (d) above is in the affirmative, give details of such adjustments:	NO
	(f)	Disclosure as per ICDS	As per Annexure 'IV' attached
14	(a)	Method of valuation of closing stock employed in the previous year.	At Cost
	(b)	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	NO
15	A. Give the following particulars of the capital asset converted into stock-in-trade.		NIL
	(a)	Description of capital asset	
	(b)	Date of acquisition	
	(c)	Cost of acquisition	
	(d)	Amount at which the asset is converted into stock-in-trade	
16	Amounts not credited to the profit and loss account, being-		
	(a)	the items falling within the scope of section 28	NIL
	(b)	the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & service tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	NIL
	(c)	escalation claims accepted during the previous year	NIL
	(d)	any other item of income	NIL
	(e)	capital receipt, if any	NIL
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:		
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-		As per Annexure 'V' attached
	(a)	Description of asset/block of assets.	
	(b)	Rate of depreciation.	
	(c)	Actual cost or written down value, as the case may be.	
	(ca)	Adjustment made to the written down value under section 115BAA (for assessment year 2020-21 only)	



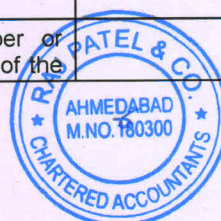
	(cb)	Adjusted written down value	
	(d)	Additions / deductions during the year with dates, in the case of any addition of an asset, date put to use; including adjustments on account of i. Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994, ii. Change in rate of exchange of currency, and iii. Subsidy or grant for reimbursement, by whatever name called	
	(e)	Depreciation allowable.	
	(f)	Written down value at the end of year	
19		Amount admissible under sections - 32AC, 32AD, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(ia), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35ABA, 35ABB, 35AC, 35AD, 35CCA, 35CCB, 35CCC, 35CCD, 35D, 35DD, 35DDA, 35E	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)].	NIL
	(b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	NIL
21	(a)	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc	
	(a)	capital expenditure	NIL
	(b)	personal expenditure	NIL
	(c)	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like, published by a political party	NIL
	(d)	expenditure incurred at clubs:-	
		as entrance fees and subscriptions	NIL
		as cost for club services and facilities used	NIL
	(e)	Expenditure by way of penalty or fine for violation of any law for the time being in force;	NIL
	(f)	Expenditure by way of any other penalty or fine	NIL
	(g)	Expenditure incurred for any purpose which is an offence or which is prohibited by law	NIL
	(b)	amounts inadmissible u/s 40(a)	
		(i) as payment to non-resident referred to in sub-clause (i)	
		(A) Details of payment on which tax is not deducted:	
		(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed u/s 200(1)	
		(ii) as payment referred to in sub-clause (ia)	
		(A) Details of payment on which tax is not deducted:	
		(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139	
		(iii) as payment referred to in sub-clause (ib)	
		(A) Details of payment on which levy is not deducted:	
		(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139	
		(iv) fringe benefit tax under sub-clause (ic)	
		(v) Wealth tax under sub-clause (iia)	



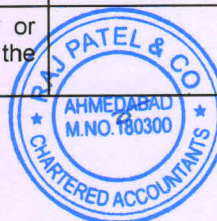
		(vi) royalty, license fee, service fee etc. under sub-clause (iib)	
		(vii) Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	
		(viii) payment to PF/ other fund etc. under sub-clause (iv)	
		(ix) tax paid by employer for perquisites under sub-clause (v)	
	(c)	Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;	N.A.
	(d)	Disallowance/deemed income u/s 40A(3):	
	(A)	On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:	YES
	(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
	(e)	Provision for payment of gratuity not allowable under section 40A(7)	NIL
	(f)	Any sum paid by the assessee as an employer not allowable under section 40A(9)	NIL
	(g)	Particulars of any liability of a contingent nature.	NIL
	(h)	Amount of deduction in admissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income	NIL
	(i)	Amount inadmissible under the proviso to section 36(1)(iii)	NIL
22		Amount of interest inadmissible u/s 23 of the Micro Small and Medium Enterprises Development Act, 2006.	NIL
23		Particular of payments made to persons specified under section 40A (2) (b).	NIL
24		Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.	NIL
25		Any amount of profit chargeable to tax under section 41 and computation thereof.	NIL
26	(i)	In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which :-	
	(A)	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was	
		(a) paid during the previous year	NIL
		(b) not paid during the previous year	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 under section 139(1)	NIL
		(b) not paid on or before the afore-said date	NIL
	(ii)	* State whether sales tax, goods & service tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, ect. is passed through the profit and loss account.	NO
27	(a)	Amount of Central Value Added Tax credits/ Input Tax Credit (ITC)	As per Annexure 'VI' attached



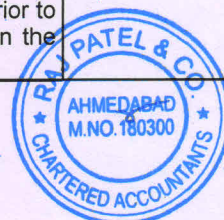
		availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits/ Input Tax Credit(ITC) in the accounts.	
	(b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	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)(viiia), if yes, please furnish the details of the same.	N.A.
29		Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.	NO
29A		Whether any amount is to be included as income chargeable under the HEAD 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56? (Yes/No).if yes, Please furnish the following details:	NO
29B		Whether any amount is to be included as income chargeable under the HEAD 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56? (Yes/No).if yes, Please furnish the following details:	NO
30		Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque [Section 69D]	NO
30A		Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92CE, has been made during the previous year? (Yes/No)	NO
30B		Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B? (Yes/No.)	NO
30C		Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year? (Yes/No.)	NO
31	(a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-	As per Annexure 'VII' attached
	(i)	name, address and permanent account number or Aadhaar Number (if available with the assessee) of the lender/ depositor	
	(ii)	amount of loan or deposit taken or accepted	
	(iii)	whether the loan or deposit was squared up during the previous year	
	(iv)	maximum amount outstanding in the account at any time during the previous year;	
	(v)	whether the loan/deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
	(vi)	in case the loan/deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
	(b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:	NIL
	(i)	name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the	



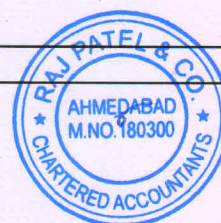
		person from whom specified sum is received	
	(ii)	amount of specified sum taken or accepted;	
	(iii)	whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
	(iv)	in case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
	(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)		
(ba)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account		NIL
	(i)	Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;	
	(ii)	Nature of transaction;	
	(iii)	Amount of receipt (in Rs.);	
	(iv)	Date of receipt;	
(bb)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasions from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year		NIL
	(i)	Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;	
	(ii)	Amount of receipt (in Rs.);	
(bc)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasions to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account, during the previous year		NIL
	(i)	Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;	
	(ii)	Nature of transaction;	
	(iii)	Amount of payment (in Rs.);	
	(iv)	Date of payment;	
(bd)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasions to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year		NIL
	(i)	Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;	



	(ii)	Amount of payment (in Rs.); -	
		(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)	
(c)		Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-	As per Annexure 'VIII' attached
	(i)	name, address and permanent account number or Aadhaar Number (if available with the assessee) of payee	
	(ii)	amount of repayment	
	(iii)	maximum amount outstanding in the account at any time during the previous year;	
	(iv)	Whether the repayment was made otherwise than by account payee, cheque or account payee bank draft	
	(v)	in case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.	
(d)		Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year	NIL
	(i)	name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;	
	(ii)	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.	
(e)		Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-	NIL
	(i)	name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;	
	(ii)	amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year.	
		(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act).	
32	(a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available	NIL
	(b)	Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year can not be allowed to be carry forward in the terms of section 79	N.A.



	(c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.	NO
	(d)	whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.	NO
	(e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.	N.A.
33		Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	As per Annexure 'IX' attached
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
	(b)	whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details :	NO
	(c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish :	NO
35	(a)	In the case of a trading concern, give quantitative details of principal items of goods traded; (i) Opening stock; (ii) Purchases during the previous year; (iii) sales during the previous year; (iv) closing stock; (v) shortage/excess, if any.	N.A.
	(b)	In the case of a manufacturing concern , give quantitative details of the principal items of raw materials, finished products and by-products :- <u>A Raw materials :</u> (i) opening stock; (ii) purchase during the previous year (iii) consumption during the previous year; (iv) sales during the previous year (v) closing stock; (vi) yield of finished products; (vii) percentage of yield (viii) shortage/excess, if any; <u>B. Finished products/By-products :</u> (i) opening stock; (ii) purchase during the previous year (iii) quantity manufactured during the previous year; (iv) sales during the previous year; (v) closing stock; (vi) shortage/excess, if any;	N.A.
36		In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-	N.A.
	(a)	total amount of distributed profits	
	(b)	amount of reduction as referred to in section 115-O(1A)(i)	
	(c)	amount of reduction as referred to in section 115-O(1A)(ii);	
	(d)	total tax paid thereon	
	(e)	dated of payment with amounts.	
36A		Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2? (Yes/No.)	NO
37		Whether any cost audit was carried out, if yes, give the details, if any, of	N.A.



	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, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/ identified by the auditor.	N.A.
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	N.A.
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:	As per Annexure 'X' attached
		Previous year Preceding previous year
(a)	Total turnover of the assessee	0 0
(b)	Gross profit / Turnover	NIL 4179939 / 0 = 0 % NIL 0 / 0 = 0 %
(c)	Net profit / Turnover	0 / 0 = 0 % 0 / 0 = 0 %
(d)	Stock in trade/Turnover	136784898 / 0 = 0 % 0 / 0 = 0 %
(e)	Material Consumed / Finished goods produced	N.A. N.A.
	(The details required to be furnished for principal items of goods traded or manufactured or services rendered)	
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income Tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings.	NIL
42	Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B? (Yes/No)	NO
43	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286? (Yes/No/Not due)	NOT DUE
	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:	

Place : AHMEDABAD
Date : 09/11/2020



For, **RAJ PATEL & CO.**
CHARTERED ACCOUNTANTS
(Firm Registration No.: 145714W)

(RAJ M. PATEL)
(PROPRIETOR)
Membership No.: 180300

UDIN : 20180300AAAACE2922

ANNEXURE - I
NATURE OF BUSINESS OR PROFESSION

Sr. No.	Sector	Sub-Sector	Code
1.	CONSTRUCTION	BUILDING OF COMPLETE CONSTRUCTIONS OR PARTS- CIVIL CONTRACTOR	06002

ANNEXURE - II
LIST OF BOOKS OF ACCOUNT (MAINTAINED)

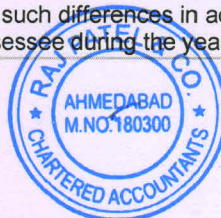
Sr. No.	Name of Books of account	Address Line1	Address Line2	City/ Town/ District	Pincode	State
1.	Cash Book	2nd Floor, Block- A, Unit No-12 / 212	GANESH MERIDIAN	AHMEDABAD	380060	GUJARAT
2.	Journal Voucher	2nd Floor, Block- A, Unit No-12 / 212	GANESH MERIDIAN	AHMEDABAD	380060	GUJARAT
3.	Payment Voucher	2nd Floor, Block- A, Unit No-12 / 212	GANESH MERIDIAN	AHMEDABAD	380060	GUJARAT
4.	Sales Register	2nd Floor, Block- A, Unit No-12 / 212	GANESH MERIDIAN	AHMEDABAD	380060	GUJARAT
5.	Bank Book	2nd Floor, Block- A, Unit No-12 / 212	GANESH MERIDIAN	AHMEDABAD	380060	GUJARAT
6.	Receipt voucher	2nd Floor, Block- A, Unit No-12 / 212	GANESH MERIDIAN	AHMEDABAD	380060	GUJARAT
7.	Purchase Voucher	2nd Floor, Block- A, Unit No-12 / 212	GANESH MERIDIAN	AHMEDABAD	380060	GUJARAT

ANNEXURE - III
LIST OF BOOKS OF ACCOUNT (EXAMINED)

Sr. No.	Name of Books of account
1.	Cash Book
2.	Journal Voucher
3.	Payment Voucher
4.	Sales Register
5.	Bank Book
6.	Receipt voucher
7.	Purchase Voucher

ANNEXURE - IV
Disclosure as per ICDS

Sr. No.	ICDS	Disclosures
1.	ICDS I-Accounting policies	No such differences in accounting policies adopted by assessee during the year under consideration.
2.	ICDS II-Valuation of Inventories	No such differences in accounting policies adopted by assessee during the year under consideration.
3.	ICDS III-Contruction Contracts	No such differences in accounting policies adopted by assessee during the year under consideration.
4.	ICDS IV-Revenue Recognition	No such differences in accounting policies adopted by assessee during the year under consideration.
5.	ICDS V-Tangible Fixed Assets	No such differences in accounting policies adopted by assessee during the year under consideration.
6.	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	No such differences in accounting policies adopted by assessee during the year under consideration.



ANNEXURE - V
DEPRECIATION AS PER INCOME-TAX RULE

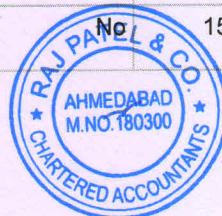
Sl. No.	Assets / Block of Assets	Rate of Depr %	Actual cost or written down value, as the case may be	Additional/deductions during the year with dates; in the case of any addition of an asset, date put to use				Total Additions		Total Deduction	Total Amount	Depreciation			Total Depreciation	Net Balance Amount
				A-Add D-Deduct	Date of additions/ Deductions	Particulars	Amount	In case of addition date put to use, in case of deduction NA	Before 180 days	After 180 days		Before 180 days	After 180 days	Additional		
1.	Air Conditioner	15	40099						0	0	0	40099	6015	0	6015	34084
2.	CAR	15	1345394						0	0	0	1345394	201809	0	201809	1143585
3.	Mobile	15	12016						0	0	0	12016	1802	0	1802	10214
4.	Laptop & Printer	40	8996						0	0	0	8996	3598	0	3598	5398
	TOTAL		1406505						0	0	0	1406505	213224	0	213224	1193281

ANNEXURE - VI
CENTRAL VALUE ADDED TAX CREDITS

CENVAT	Amount	Treatment in Profit and loss account
Opening Balance	0	Not Applicable
CENVAT Availed	55207	No Treatment in Profit & Loss Account
CENVAT Utilized	0	No Treatment in Profit & Loss Account
Closing Balance	55207	No Treatment in Profit & Loss Account

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

Sl. No.	Name, Address and Permanent Account Number (if available with the assessee) of the lender or depositor	Amount of loan or deposit taken or accepted (Rs.)	Whether the loan or deposit was squared up during the previous year	Maximum outstanding credit balance	Whether Taken or Accepted by cheque or bank draft or Electronic Clearing system	A/c Payee Cheque or bank draft ?
1.	Alpeshbhai R Barot Ahmedabad	4500000	No	4500000	Cheque	Yes
2.	Alpesh Kiritbhai Patel Ahmedabad	1000000	No	1000000	Cheque	Yes
3.	Anushthan Infra Ahmedabad	10000000	No	10000000	Cheque	Yes
4.	Bhumikaben Vijaybhai Patel Ahmedabad	19800000	No	19800000	Cheque	Yes
5.	Champaben Ganpatbhai Patel Ahmedabad	19800000	No	19800000	Cheque	Yes
6.	Dineshkumar Parsotamdas Patel Ahmedabad	2000000	Yes	2000000	Cheque	Yes
7.	Jay Krishna Brambhatt Ahmedabad	10000000	No	10000000	Cheque	Yes
8.	Ganpat Ambalal Patel Ahmedabad	1800000	No	1800000	Cheque	Yes
9.	Jalpa Gopalbhai Patel Ahmedabad	1500000	No	1500000	Cheque	Yes
10.	Jevikben D Patel Ahmedabad	15950000	No	15950000	Cheque	Yes



11.	Manubhai R Patel Ahmedabad	500000	Yes	500000	Cheque	Yes
12.	Mars Export Ahmedabad	5000000	No	5036986	Cheque	Yes
13.	Raj M Patel Ahmedabad	1600000	No	1620000	Cheque	Yes
14.	Savitaben K Patel Ahmedabad	1500000	No	1500000	Cheque	Yes
15.	Shantilal Babulal Patel Ahmedabad	7000000	No	5000000	Cheque	Yes
16.	Sharadkumar G Patel Ahmedabad	2000000	Yes	2000000	Cheque	Yes
17.	Siddhi Ganpatbhai Patel Ahmedabad	19800000	No	19800000	Cheque	Yes
18.	Smitaben Kartikbhai Patel Ahmedabad	15000000	No	9900000	Cheque	Yes
19.	Vaishali K Patel Ahmedabad	2000000	Yes	2000000	Cheque	Yes
	TOTAL	140750000				

ANNEXURE - VIII

PARTICULARS OF EACH REPAYMENT OF LOAN OR DEPOSIT OR ANY SPECIFIED ADVANCE IN AN AMOUNT EXCEEDING THE LIMIT SPECIFIED IN SECTION 269T MADE DURING THE PREVIOUS YEAR :-

Sl. No.	Name, Address and Permanent Account Number (if available with the assessee) of the payee	Amount of repayment (Rs.)	Maximum out standing credit balance	Whether repayment was by cheque or bank draft or Electronic Clearing system	A/c Payee Cheque or bank draft ?
1.	Alpeshbhai R Barot Ahmedabad	2500000	4500000	Cheque	Yes
2.	Dineshkumar Parsotamdas Patel Ahmedabad	2000000	2000000	Cheque	Yes
3.	Manubhai R Patel Ahmedabad	500000	500000	Cheque	Yes
4.	Shantilal Babulal Patel Ahmedabad	2000000	5000000	Cheque	Yes
5.	Sharadkumar G Patel Ahmedabad	2000000	2000000	Cheque	Yes
6.	Smitaben Kartikbhai Patel Ahmedabad	20000	9900000	Cheque	Yes
7.	Vaishali K Patel Ahmedabad	2000000	2000000	Cheque	Yes
	TOTAL	11020000			



ANNEXURE - IX
DEDUCTION UNDER CHAPTER VI-A

Sl. No.	Section	Nature of Deduction	Amount of Deduction
1.	80C	Life Insurance Premium	99412
2.	80C	Repayment of Housing Loan	50588
3.	80D	Health Insurance	37014
	TOTAL		187014

ANNEXURE - X
ACCOUNTING RATIOS

TURNOVER			0
STOCK - IN TRADE			0
STOCK IN PROGRESS			136784898
MATERIAL CONSUMED			0
FINISHED GOODS PRODUCED			0
GROSS PROFIT			4179939
NET PROFIT			0
ACCOUNTING RATIOS			
(a)	$\frac{\text{Gross Profit}}{\text{Turnover}}$	$= \frac{4179939}{0} \times 100 = 0\%$	
(b)	$\frac{\text{Net Profit}}{\text{Turnover}}$	$= \frac{0}{0} \times 100 = 0\%$	
(c)	$\frac{\text{Stock-in-trade}}{\text{Turnover}}$	$= \frac{136784898}{0} \times 100 = 0\%$	

For, **RAJ PATEL & CO.**
CHARTERED ACCOUNTANTS
(Firm Registration No.: 145714W)



(RAJ M. PATEL)
(PROPRIETOR)
Membership No.: 180300

Place : AHMEDABAD

Date : 09/11/2020

UDIN : 20180300AAAACE2922