ANNUAL REPORT

OF

VIBRANT HIGHRISE LIMITED LIABILITY PARTNERSHIP

FOR

FINANCIAL YEAR

2018-19

S. GANDHI & ASSOCIATES
CHARTERED ACCOUNTANTS
3001, World Trade Centre,
Ring Road, Surat/Gujarat
Ph.: 2310236 / 2338290

INDEPENDENT AUDITORS' REPORT

To,
The Partners of VIBRANT HIGHRISE LLP

Report On the Financial Statement
I have audited the accompanying financial statements of **VIBRANT HIGHRISE LLP** ("the LLP"), which comprise the Balance Sheet as at March 31, **2019**, and the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

Partner's Responsibility for the Financial Statements:
The partners are responsible for the matters stated in the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the LLP in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the LLP and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making Judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and Completeness of the accounting records, 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.

Auditor's Responsibility:
My responsibility is to express an opinion on financial statements based on my audit.

I have taken into account the provision of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

I conducted my audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards require to comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessment, the auditor considers internal financial control relevant to the LLP's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the LLP has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting

S. GANDHI & ASSOCIATES * SURAT *

VIBRANT HIGHRISE LLP

Balance Sheet as on 31st March, 2019

(Amount in Rs.)

	Particulars	Note No.	As on 31.03.2019		As on 31.03.2018
I.	**SOURCES OF FUNDS**				
(1)	**Partner Contribution**	1			
	Contribution Accounts		1,00,00,000		1,00,00,000
	Contibution (Reserve) Account		(10,03,80,893)		(7,33,83,179)
	Partner's Current Account		-		-
(2)	Non - Current Liabilities				
	(a) Loan - Secured	2	9,90,61,420		10,66,44,072.00
	(b) Deposites				
(3)	**Current Liabilities**				
	(a) Short-Term Borrowings	3	21,27,55,906		18,71,56,259
	(c) Short-Term Provisions	4	72,95,832		11,79,749
	TOTAL		**22,87,32,265**		**23,15,96,901**
II.	**APPLICATION OF FUND**				
(1)	**Non-Current Assets**				
	(a) Fixed Assets				
	(i) Tangible Assets	5	22,74,20,550		22,25,68,303
	b) Investments	6	-		18,63,198
(2)	**Current Assets**				
	(a) Inventories	7	-		-
	(b) Trade Receivables	8	-		-
	(c) Cash and Bank Equivalents	9	7,82,926		21,59,045
	(d) Short-Term Loans and Advances	10	1,39,442		43,27,643
	(e) Other Current Assets	11	3,89,348		6,78,712
	TOTAL		**22,87,32,265**		**23,15,96,901**

See accompanying Notes to the financial statements

As per our report of even date
For S.Gandhi & Associates
Chartered Accountants
Surendra Gandhi
Surendra Gandhi
Proprietor
M.No.072278
F.R.N : 113667W
Place : Surat
Date : 16/08/2019

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For and on behalf of the Board
Vibrant Highrise LLP

(DESIGNATED PARTNER) (DESIGNATED PARTNER)

VIBRANT HIGHRISE LLP

Profit & Loss Statement for the period 01-04-2018 to 31-03-2019

(Rupees in INR)

	Particulars	Note No.	Year Ended 31-03-2019	Year Ended 31.03.2018
I.	Revenue from Operations	12	-	-
II.	Other Incomes	13	26,539	4,09,551
III.	**Total Revenue (I + II)**		**26,539**	**4,09,551**
IV.	Cost of Sales			8,91,946
	Administrative & Selling Expenses			
	Employee Benefit Expenses	14	2,53,500	1,62,250
	Other Administrative and Selling Expenses	15	6,05,405	43,15,040
	Other Expenses	16	-	-
	Finance Costs	17	2,75,28,823	2,69,85,925
	Depreciation and Amortization Expense	5	-	-
	Total Expenses		**2,83,87,728**	**3,23,55,161**
V.	Profit before Exceptional and Extraordinary Items and Tax (III - IV)		(2,83,61,189)	(3,19,45,610)
VI.	Exceptional Items		-	-
VII.	Profit before Extraordinary Items and Tax (V - VI)		(2,83,61,189)	(3,19,45,610)
VIII.	Extra Ordinary Items		-	-
IX.	Profit before Tax (VII - VIII)		(2,83,61,189)	(3,19,45,610)
X.	Less: Tax Expense:			
	(1) Current tax		-	-
	(2) Deferred Tax Income/(Expense)		-	-
XI.	Profit/ (Loss) for the period from Continuing Operations (IX - X(1) + X(2))		(2,83,61,189)	(3,19,45,610)
XII.	Profit/Loss from Discontinuing Operations		-	-
XIII.	Tax Expense of Discontinuing Operations		-	-
XIV.	Profit/ (Loss) from Discontinuing Operations (after Tax) (XII - XIII)		-	-
XV.	Profit/ (Loss) for the Period (XI + XIV)		(2,83,61,189)	(3,19,45,610)
XVI	Earnings Per Share (XV)/No. of Shares		NIL	NIL

See accompanying Notes to the financial statements

As per our report of even date
For S.Gandhi & Associates
Chartered Accountants

Surendra Gandhi

Surendra Gandhi
Proprietor
M.No.072278
F.R.N : 113667W
Place : Surat
Date : 16/08/2019

S. GANDHI & ASSOCIATES CA SURAT

For and on behalf of the Board
Vibrant Highrise LLP

(DESIGNATED PARTNER) (DESIGNATED PARTNER)

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M/S VIBRANT HIGHRISE LLP

Notes forming part of the Balance Sheet

Particulars	As on 31/03/2019	As on 31/03/2018
Note # 1		
Partners Contibution		
Contribution Account	1,00,00,000	1,00,00,000
Contribution (Reserve) Account	(10,03,80,893)	(7,33,83,179)
Partners Current Account	-	-
	(9,03,80,893)	**(6,33,83,179)**
Note # 2		
Non Current Liabilities		
Secured Loan	9,90,61,420	10,66,44,072
Unsecured Loan	-	-
	9,90,61,420	**10,66,44,072**
Note # 3		
SHORT TERM BORROWINGS		
Loan Repayable on Demand		
From Bank	-	-
From Partners	-	-
From Others	21,27,55,906	18,71,56,259
	21,27,55,906	**18,71,56,259**
Note # 4		
Short-Term Provisions		
Provision for Employee Benefits	-	-
Others - Provisions	-	-
TDS Payable	13,11,112	10,58,127
Religare EMI Payable	55,03,097	-
Salary Payable	35,500	-
Sundry Creditors	4,46,123	1,21,622
	72,95,832	**11,79,749**
Note # 6		
Investments		
FD Religare	-	18,63,198
	-	**18,63,198**
Note # 7		
Inventories		
Raw Materials	-	-
Work-in-Progress	-	-
Finished Goods	-	-
(valued at cost or market price w.e. is lower)		
	-	-

S. GANDHI & ASSOCIATES SURAT

Note # 8		
Trade Receivables		
Unsecured and Considered Good		
- Outstanding for a period exceeding six months	-	-
- Others		
Less: Allowance for Bad & Doubtful Debts	-	-
	-	-
Note # 9		
Balance with Banks		
HDFC Bank	1,885	1,885
Union Bank of India 137279	536,103	1,912,223
Cash on Hand	244,938	244,937
	782,926	**2,159,045**
Note # 10		
Short Term Loans & Advances		
Religare TDS Reimbursement	139,228	267,810
Others	214	4,059,833
	139,442	**4,327,643**
Note # 11		
Other Current Assets		
Balance with Government	389,348	368,712
Prepaid Expenses	-	310,000
Advance to Suppliers	-	-
	389,348	**678,712**

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M/S VIBRANT HIGHRISE LLP

Notes to the Profit & Loss Statement

Particulars	Year Ended 31/03/2019	Year Ended 31/03/2018
Note # 12		
Revenue From Operations		
Sales	-	-
	-	-
Note # 13		
Other Income		
Interest on I T Refund		
Interest Received	-	58
Rent	26,539	4,09,493
Scrap sold	-	-
	-	-
	26,539	**4,09,551**
Note # 14		
Employee Benefit Expenses		
Patner's Remuneration		
Salary		
Staff Welfare Expense	2,53,500	1,57,250
	-	5,000
	2,53,500	**1,62,250**
Note # 15		
Other Administrative and Selling Expenses		
Advertisinig expense		
Audit Fees	-	26,275
Bank Charges	15,000	15,000
Books & Periodicals	60,520	2,116
Bonus	-	-
Business Promotion Expenses	-	-
Conveyance Expenses	-	-
Electricity	-	1,000
Insurance (Keyman)	62,356	1,36,767
Legal exp	1,97,348	
Office Expenses	-	13,000
Maintenance Charges	-	68,394
Membership Fees	-	27,000
Muncipal Tax	-	-
Postage Expense	-	14,18,940
Penalty on Professional Tax	-	500
Printing & Stationery	-	-
Processing fees	-	2,09,366
Professional Fees	-	-
Repair Charges	2,57,500	16,71,650
Rent	-	1,250
ROC Fees	-	27,000
Security Charges	9,700	-
Stamp Duty	-	2,44,380
Telephone expense	-	-
Travelling Expenses	2,981	4,472
Transport Expenses	-	1,56,930
Water Expense	-	2,91,000
	-	-
	6,05,405	**43,15,040**
Note # 16		
Other Expenses		
Preliminary Expenses Written Off		
Exchange Gain Or Loss	-	-
Others	-	-
	-	-
	-	-
Note # 17		
Finance Costs		
Interest	-	-
Interest on loan	-	-
Interest on Income tax	2,75,19,747	2,69,85,900
Interest on TDS	-	-
	9,076	25
	2,75,28,823	**2,69,85,925**

GANDHI & ASSOCIATES SURAT

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... VIBRANT HIGHRISE LLP

Groupings of Balance Sheet as on 31-03-2019

PARTICULARS	AMOUNT
NON CURRENT LIABILITIES	
SECURED LOAN	
Religare Loan	99,061,420
UNSECURED LOAN	-
	99,061,420
SHORT TERM BORROWINGS	
UNSECURED LOAN	
Ankit S Sanghvi	1375633.00
Dipali K Desai	715903.00
Hardik A. Shah	110800.00
Harshaben K Desai	131362.00
Harshad Kantilal Desai HUF	609400.00
Harsh Vijay Mehta	55400.00
Het Paresh Sanghvi	121880.00
Indumati Ramesh Mehta	2518184.00
Isha Vijay Mehta	149580.00
Jilesh Desai	360100.00
Kalpana Pravin Vora	100000.00
Kantilal Amritlal Desai HUF	782088.00
Kaushik V Desai	554000.00
Keyur Ramesh Mehta	1014240.00
Keyur Ramesh Mehta Huf	121880.00
Komal K Desai	155000.00
Meena Sanghvi	1336540.00
Mittali Jimit Shah	400000.00
Nagindas Ratilal Barbhaya	1281620.00
Nipa Harshad Desai	609400.00
Paresh V Sanghvi Huf	1218800.00
Pooja Surendra Sanghvi	632280.00
Raj Jimit Shah	1200000.00
Ramesh C Mehta HUF	761820.00
Rohan Ramesh Mehta	1700173.00
Rupesh P Vora	475000.00
Rupesh P Vora (HUF)	840338.00
Sheetal Rupesh Vora	1495280.00
Shilpa Paresh Sanghvi	537380.00
Shraddha Vijay Mehta	1035980.00
Snehlata P Vora	887760.00
Surendra V Sanghvi	484820.00
Surendra V Sanghvi HUF	1190860.00
Taraben P Sanghvi	165800.00
Tejas Desai	110800.00
Aarti Mahesh Fifadra	400000.00
Abhabhai Harjibhai Gohil	1200680.00
Ajay Kanaiyalal Sanghvi	554000.00
Alka P Mehta	697200.00
Alpesh Bhupendra Shah	309315.00
Anila A Fifadra	600000.00
Amit Jayant Shah-Loan	1474780.00
Amit K Bhayani	368299.00
Amit K Bhayani Huf	797982.00
Amitkuamr Jayntilal Shah Huf	1033834.00
Arun Fifadra Huf	135000.00
Arvind Zatakia	500000.00
Asha Arvind Zatakia	500000.00
Bakul Vora	2375071.00
Baldevbhai Karsanbhai Joshi	2122376.00
Bharat B Shah	435640.00
Bharat B Shah Huf	1742560.00
Bharatkumar H Gajiwala	917816.00
Bhavnaben Sureshchandra kapadia	2400000.00
Bharatkumar Hiralal Gajiwal	861529.00

Bharatsingh Bhavsing Jadav	1134939.00
Bhavna Fifadra	995041.00
Bhupendra Shah HUF	1000000.00
Chetan Dhanvantrai Ajmera	90667.00
Chetna P Shah	8520520.00
C J Mehta	520250.00
Deepak Jechand Doshi	513500.00
Devayatbhai Nol - Loan	4950000.00
Dharmil Fifadra	923016.00
Dhilen Atulkumar Shah	500000.00
Dimple Piyush Doshi	-467785.00
Dina Bakul Vora	398991.00
Ekta Amit Bhayani	613832.00
G M Bhavsar	1147747.00
Govindbhai Arjanbhai Patel	803423.00
Hareshbhai V Bhalani	500000.00
Harshad C Doshi	308100.00
Harshad Jechandbhai Doshi	924300.00
Harshad Vinod Shah	417291.00
Harsha Vijay Mehta	128477.00
Heena Harshad Doshi	924300.00
Hiralal Shantilal Rana	804093.00
Ishvarbhai Karshanbhai Chaudhari	917432.00
Jyotika Deepak Shah	2500941.00
Jayantibhai N Vaghela	1584868.00
Jayesh Anopchand Ajmera	368299.00
Jayesh Anopchand Ajmera Huf	245533.00
Jayshriben M Rana	860451.00
J D Modi	1146790.00
Kalpanaben Riteshbhai Gajiwala	746659.00
Kankuben Rabari-Loan	1536229.00
Kanu K Rathod	1032972.00
Kinjal N Patel-Loan	1536229.00
Kirit Fifadra Huf	2215000.00
Kirit P. Fifadra	8979152.00
Kishor K Bhayani	290500.00
Kishor K Bhayani HUF	1473197.00
KPSM POLYMERS	300000.00
Madarji Virchandji Thakor Huf	1000000.00
Manoharlal Agarwal HUF	516875.00
Manoj Fifadra Huf	125000.00
Mansi Mahesh Jadhav	423580.00
Maruti Construction	250000.00
Mayuri Deepak Ajmera	1350430.00
Matoshree Cotton	2500000.00
Mehta Mukesh Maneklal	450000.00
MP International Pvt Ltd	20655188.00
Mukesh Maneklal Mehta Huf	1150000.00

M V Parikh	745724.00
Nathabhai Ragnathbhai Patel	1054042.00
NilayJignesh Shah -Loan	2064988.00
Nimbeshwar Desai - Loan	1598355.00
Pankaj Fifadra Huf	4950000.00
Pankaj Kukadia	600000.00
Piyush B Mehta	1032110.00
Pooja Vinod Shah	1911489.00
Prakashbhai Dalabhai Chauhan	122766.00
Prakash A Khara	2007600.00
Prakash P Rana HUF	250000.00
Prashant K Bhayani HUF	688791.00
Prashant K Bhayani HUF_Annual	1801100.00
Prataprai Bechardas Sheth Huf	3682992.00
Pravin Amaratlal Saliya -HUF	2143900.00
Pravinbhai B Solanki	917816.00
Rakeshbhai Rameshbhai Desale	2380699.00
Rameshbhai Karambhai Prajapati	1032112.00
Rameshbhai Karsanbhai Solanki	917432.00
Ranchhodbhai Dungarshibhai Nariya	1000000.00
Ranachhodbhai Kumbhabhai Patel	950000.00
Ritesh Chandrakant Gajiwal	1089452.00
Riya Bhavesh Pujara	688791.00
Rupabhai Vagabhai Patel	1097916.00
Rupa Bhavesh Doshi	1200680.00
Rupal Amitkumar Shah	832768.00
Sadhana Harshad Doshi	1000000.00
Surat Shailesh Fifadra	889426.00
Sandhya Pankaj Fifadra	400000.00
Shailesh Fifadra - Loan	607090.00
Shambhu Chunilal Amal	10550000.00
Sheela Deepak Shah	1700000.00
Shivang B Shah	613832.00
Shree Ganesh Enterprise	2000000.00
Shrenik Daimond Pvt Ltd	1577227.00
Siddharth Fifadra	6029893.00
Sureshchandra Ratilal Kapadia	3758378.00
Sureshchandra R Kapadia HUF	1200000.00
Umang Bakul Vora	1100000.00
Vasanti Harishchandra Jadhav	392852.00
Veena Deepak Doshi	317010.00
Vijay Exports	718900.00
Vijaykumar Rathibhai Sitpara	7209333.00
Vijay R Patil	1451730.00
Vinesh Timbadia	3041301.00
Vinod Velchand Shah	6600000.00
	365201.00
	21,27,55,906
OTHER CURRENT LIABILITIES	
TRADE PAYABLE	
Mahoday Electric Company	
R P Chudasama	53,161
M D Transport	19,110
Chetan Kapadiya	1,47,500
S G & Associates	1,62,000
	64,352
	4,46,123
SHORT TERM LOANS AND ADVANCES	
BALANCE WITH GOVERNMENT	
CGST	
IGST	88,928
SGST	90,000
TDS ON INTEREST RECEIVABLE	88,928
	1,21,492
	3,89,348
Short Term Loans & Advances	
Accrued Interest	
	214
	214

M/S VIBRANT HIGHRISE LLP

Note # 5

Fixed Assets:

Sl. No.	Particulars	Gross Block as on 01.04.2018	Addition	Deduction	Total	Depreciation: Accumulated 01.04.2018	Depreciation: Current year	Depreciation: Accumulated as on 31.03.2019	Profit or loss for the year	Net Block as on 31.03.2019	Net Block as on 31.03.2018	Rate
1	Land & Building	222,568,303	-	-	222,568,303	-	-	-	-	222,568,303	222,568,303	0%
2	Diaphragm Wall	-	4,852,247	-	4,852,247	-	-	-	-	4,852,247	-	0%
	TOTAL	**222,568,303**	-	-	**222,568,303**	-	-	-	-	**227,420,550**	**222,568,303**	
	Previous Year	-	-	-	-	-	-	-	-	-	-	

S. GANDHI & ASSOCIATES SURAT

VIBRANT HIGHRISE LLP

CONTRIBUTION ACCOUNTS

Name of Partners	Profit Sharing Ratio 2017-18	Profit Sharing Ratio 2018-19	Balance As at 01/04/2018	Balance As at 31/03/2019
Bhavna K. Fifadra	12%	12%	12,00,000	12,00,000
Devayatbhai Nol	7%	7%	7,00,000	7,00,000
Dharmil Fifadra	12%	12%	12,00,000	12,00,000
Kirit Fifadra	33%	33%	33,00,000	33,00,000
Mithabhai Sadulbhai Lakhnotra	7%	7%	7,00,000	7,00,000
Nimbeshwar Desai	7%	7%	7,00,000	7,00,000
Shailesh Fifadra	10%	10%	10,00,000	10,00,000
Siddharth Fifadra	12%	12%	12,00,000	12,00,000
	100%	**100%**	**1,00,00,000**	**1,00,00,000**

CONTRIBUTION (RESERVE) ACCOUNT

Name of Partners	Opening Balance	Additions/ (Withdrawals) (Net)	Closing Balance
Bhavna K. Fifadra	(88,05,981)	(32,39,726)	(1,20,45,707)
Devayatbhai Nol	(51,66,216)	(18,89,840)	(70,56,056)
Dharmil Fifadra	(88,05,981)	(32,39,726)	(1,20,45,707)
Kirit Fifadra	(2,41,83,382)	(89,09,246)	(3,30,92,628)
Mithabhai Sadulbhai Lakhnotra	(51,11,104)	(18,89,840)	(70,00,944)
Nimbeshwar Desai	(51,66,216)	(18,89,840)	(70,56,056)
Shailesh Fifadra	(73,38,318)	(26,99,771)	(1,00,38,089)
Siddharth Fifadra	(88,05,981)	(32,39,726)	(1,20,45,707)
	(7,33,83,179)	**(2,69,97,714)**	**(10,03,80,893)**

S. GANDHI & ASSOCIATES SURAT

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STSTEMENTS

1) Significant Accounting Policies

A) LLP Overview

Vibrant Highrise LLP is a Limited Liability Partnership incorporated on May 11, 2013. The LLP is a real estate developer engaged in the business of real estate construction, development and other related activities.

B) BASIS OF PREPARATION

These Financial Statements have been prepared in accordance with the generally accepted accounting principles under the historical cost convention on accrual basis. These financial statements have been prepared to comply in all material aspect with the accounting standards issued by The Institute of Chartered Accountants of India and the provisions of Limited Liability Partnership Act 2008.

C) TANGIBLE FIXED ASSETS

The cost comprises purchase price, borrowing cost if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

Subsequent expenditure related to an item of fixed asset is added to its book value if it increases the future benefits from the existing assets beyond its previously assessed standard of performance. All other expense of existing fixed assets, including day to day required and maintenance expenditure and cost of relating parts, are charged to the statement of profit and loss for the period during which the expenses are incurred.

D) DEPRECIATION

Depreciation on fixed assets is provided on Written Down Method (WDV) at the same rates as provided in the Income Tax Act, 1961. The LLP does not have any depreciable asset used the following rates to provide depreciation on its fixed assets.

E) REVENUE RECOGNITION

Revenue is recognized to the extent that is probable that the economic benefits will flow to the LLP and the revenue can be reliably measured. The Following specific recognition criteria must also be met before revenue is recognized.

F) FOREIGN EXCHANGE TRANSACTION

The LLP had not entered into any foreign currency transaction during the year.

S. GANDHI & ASSOCIATES
SURAT

G) SALE OF GOODS

The Project work of the LLP not yet started.

H) IMPAIRMENT OF ASSETS

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the profit and loss account in the year in which an asset is identified as impaired.

I) BORROWING COSTS

Borrowing costs that are attributable to the acquisition or construction of qualifying asset are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing cost are charged to profit & loss A/C.

J) RELATED PARTY DISCLOSURE

Related party disclosures as required by AS-18, "Related Party Disclosure" are given below:

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

K) PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

A provision is recognized when present obligation as a result of past event & it is probable that an outflow of resources will be required to settle the obligation. In respect of which reliable estimate can be made. Contingent Liabilities are not recognized in the Financial Statements. A contingent asset is neither recognized nor disclosed in the financial statements.

L) OTHERS :

Being the amount shown as expenses in previous year reverted due to reason that expenses are pertaining to Diaphragm wall (Capital expenditure) and hence transferred from Profit and Loss account (Debit Balance). But time frame of revised return also gone out, return can not be revised.

For, S. GANDHI & ASSOCIATES
(Chartered Accountants)

Surendra Gandhi

Surendra Gandhi
(Proprietor)
M. No.: 072278
FRN No.: 113667W

S. GANDHI & ASSOCIATES CA SURAT

For and on behalf of
Vibrant Highrise LLP

Designated Partner

Designated Partner

Place: Surat
Date: 16/08/2019