AUDIT REPORT

FOR THE ACCOUNTING YEAR

2017 - 2018

OF

M/S. SIDDHIVINAYAK DEVELOPERS

BY
AUDITORS :

A.K.KANASAGARA AND CO.
CHARTERED ACCOUNTANTS
235, CENTER POINT, N.H. NO.- 8, NR- MAHAVIR
NAGAR, VAPI-396191 GUJARAT

A. K. Kanasagara & Co.
Chartered Accountants
CA. Ajit K. Kanasagara
FCA, LCS, LL.B., DISA (ICA)

Form No 3CB
[See rule 6G(1)(b)]

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

1. I have examined the balance sheet as on 31/03/2018, and the Profit and loss account for the period beginning from 01/04/2017 to ending on 31/03/2018, attached herewith of SIDDHIVINAYAK DEVELOPERS, 115, C B DESAI CHAMBER, GUNJAN, GIDC, VAPI, GUJARAT-396195. PAN - ACGFS7586M.

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 115, C B DESAI CHAMBER, GUNJAN, GIDC, VAPI, GUJARAT-396195 and 0 branches.

3. (a) I report the following observations/comments/discrepancies/inconsistencies, if any:

   SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS ATTACHED HEREWITH FORM PART OF THE REPORT

   (b) Subject to above -

   (A) I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purposes of the audit.

   (B) In my opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from my examination of the books.

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

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

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

4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

5. In my opinion and to the best of my information and according to explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any

A. K. KANASAGARA & CO. M.N. 130338 VAPI FRN No. 129481W CHARTERED ACCOUNTANTS

For A.K.KANASAGARA AND CO.
Chartered Accountants

Ca. Ajit K. Kanasagara
(Proprietor)
M. No. : 130338
FRN : 0129481W
235, Center Point, N.H. No.- 8, Nr- Mahavir Nagar, Vapi-396191 Gujarat

Date : 08/08/2018
Place : Vapi.

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 : SIDDHIVINAYAK DEVELOPERS

2 Address : 115, C B DESAI CHAMBER, GUNJAN, GIDC, VAPI, GUJARAT-396195

3 Permanent Account Number : ACGFS7586M

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

SN	Type	Registration Number
1	Service Tax	ACGFS7586MSD001

5 Status : Firm

6 Previous year from : 01/04/2017 to 31/03/2018

7 Assessment year : 2018-19

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

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

PART-B

9 a If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios : AS PER ANNEXURE 'I'

b If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such Change.

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

10 a Nature of business or profession. :

Sector	Sub sector	Code
CONSTRUCTION	Building installation(06003)	06003

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

Business	Sector	Sub sector	Code
Nil	Nil	Nil	Nil

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

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

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c List of books of account and nature of relevant documents examined : AS PER ANNEXURE 'III'

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. :

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

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

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: :

ICDS	Disclosure
Nil	Nil

14 a Method of valuation of closing stock employed in the previous year. : At Cost or Net Realisable Value, which ever is lower

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: -

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

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

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

Description	Amount
Nil	Nil

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

Description	Amount
Nil	Nil

c Escalation claims accepted during the previous year. :

Description	Amount
Nil	Nil

d Any other item of income. :

Description	Amount
Nil	Nil

e Capital receipt, if any. :

Description	Amount
Nil	Nil

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

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

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

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

Additions : Nil

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

Deductions : Nil

Date of sale etc.	Amount
Nil	Amount
Total	0

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

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

Description	Amount
Nil	Nil

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

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

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

Capital expenditure :

Particulars	Amount
Nil	Nil

Personal expenditure :

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

Expenditure incurred at clubs being entrance fees and subscriptions :

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

b Amounts inadmissible under section 40(a):-

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

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

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

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

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

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

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

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Tow n/Distric t	Pincode	Amount of tax deducted	Amount out of (VI) deposite d, if any
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

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

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

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Tow n/Distric t	Pincode	Amount of levy deducted	Amount out of (VI) deposite d, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

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

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

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

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

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

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

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

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

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

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

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

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

g Particulars of any liability of a contingent nature :

Nature of liability	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

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

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

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

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

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

Section	Description	Amount
Nil	Nil	Nil

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

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

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

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

(a) Paid during the previous year :

Section	Nature of Liability	Amount
NA	NA	NA

(b) Not paid during the previous year; :

Section	Nature of Liability	Amount
NA	NA	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); : **AS PER ANNEXURE 'IV'**

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

Section	Nature of Liability	Amount
Nil	Nil	Nil

State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc.is passed through the profits and loss : **No**

27 a Amount of Central Value Added Tax credits 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 in the accounts. : **No**

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

Type	Particular	Amount	Prior period
NA	NA	NA	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. : **No**

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

29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same. : **No**

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

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

Name of person from whom amount borrowed or repaid on hundi	PAN of the person	Address line 1	Address line2	City/Town/District	State	Pincode	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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 'V'

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

Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	PAN of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
Nil	Nil	Nil	Nil	Nil	Nil

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

Name of the payee	Address of the payee	PAN of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

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

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

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

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

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

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

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 : **AS PER ANNEXURE 'VI'**

b whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details : **AS PER ANNEXURE 'VII'**

c whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish : **AS PER ANNEXURE 'VIII'**

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**

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(B) By products : NA

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

37 Whether any cost audit was carried out. ?" : No

38 Whether any audit was conducted under the Central Excise Act, 1944. ? : No

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. ? : No

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			5516700			4553000
Gross profit/turnover	359557	5516700	6.52	222114	4553000	4.88
Net profit/turnover	137917	5516700	2.50	123386	4553000	2.71
Stock-in-trade/turnover	0	0	0.00	0	0	0.00
material consumed/Finished goods produced	0	0	0.00	0	0	0.00

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

Financial year to which demand/refund relates to	Name of other tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
NA	NA	NA	NA	NA	NA

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For A.K.KANASAGARA AND CO.
Chartered Accountants

Ca. Ajit K. Kanasagara
(Proprietor)
M. No. : 130338
FRN : 0129481W
235, Center Point, N.H. No.- 8, Nr- Mahavir Nagar, Vapi-396191 Gujarat

Date : 08/08/2018
Place : Vapi.

Annexure 'I'

Names of partners/members and their profit sharing ratios

SN	Name	Profit Sharing Ratio (%)
1	BHASKAR N. CHAUDHRI	40.00
2	JAGJEET R. SINGH	30.00
3	ANITA D. SHARMA	20.00
4	NILESHKUMAR D. SHAH	10.00

Annexure 'II'

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.)

SN	Books maintained	Address line 1	Address line 2	City/Town/District	State	Pincode
1	CASH BOOK	115, C B DESAI CHAMBER, GUNJAN, GIDC		VAPI	GUJARAT	396195
2	BANK BOOK	115, C B DESAI CHAMBER, GUNJAN, GIDC		VAPI	GUJARAT	396195
3	GENERAL LEDGER	115, C B DESAI CHAMBER, GUNJAN, GIDC		VAPI	GUJARAT	396195
4	SALES REGISTER	115, C B DESAI CHAMBER, GUNJAN, GIDC		VAPI	GUJARAT	396195
5	PURCHASE REGISTER	115, C B DESAI CHAMBER, GUNJAN, GIDC		VAPI	GUJARAT	396195
6	JOURNAL	115, C B DESAI CHAMBER, GUNJAN, GIDC		VAPI	GUJARAT	396195

Annexure 'III'

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

SN	Particulars
1	CASH BOOK
2	BANK BOOK
3	GENERAL LEDGER
4	SALES REGISTER
5	PURCHASE REGISTER
6	JOURNAL

Annexure 'IV'

Paid on or before the due date for furnishing the return of income of the previous year 139(1).

SN	Nature of Liability	Amount	
1	Sec 43B(a) -tax , duty,cess,fee etc	TDS	10167

Annexure 'V'

Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year.

SN	Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Amount of loan or deposit taken or accepted	Whether the loan/deposit it was squared	Maximum amount outstanding in the account at	whether the loan or deposit was taken or	In case the loan or deposit was taken or

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					up during the Pervious Year	any time during the Previous Year	accepted by cheque or bank draft or use of electronic clearing system through a bank account	accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
1	SHREE KRISHNA DEVELOPERS	VAPI	ACWFS9623D	325000	No	325000	Yes-Cheque	Account payee cheque

Annexure 'VI'

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:

SN	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
1	SRTS17339A	194C	Payments to contractors	1016797	1016797	1016797	10168	0	0	0

Annexure 'VII'

Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details:

SN	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
1	SRTS17339A	Form 26Q	31/07/2017	08/08/2018	Yes

Annexure 'VIII'

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

SN	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
1	SRTS17339A	2109	2297	08/08/2018

A. K. KANASAGARA & CO.
CHARTERED ACCOUNTANTS
M.N. 130338
VAPI
FRN No. 129481W

Siddhivinayak Developers
115
C B Desai Chamber
Gunjan
GIDC
Vapi

Balance Sheet

1-Apr-2017 to 31-Mar-2018

Liabilities		as at 31-Mar-2018	Assets		as at 31-Mar-2018
Capital Account		92,16,453.00	**Current Liabilities**		19,59,333.00
Anita D. Sharma (20%)	*11,14,490.60*		Advance From Customers	*19,69,500.00*	
Bhaskar N. Chaudhri(40%)	*45,07,480.20*		*TDS Payable*	*(-)10,167.00*	
Jagjeet R. Singh (30%)	*28,30,236.40*				
Nileshkumar D. Shah (10%)	*7,64,245.80*		**Current Assets**		75,82,120.00
			Closing Stock	*39,48,242.83*	
Loans (Liability)		3,25,000.00	Loans & Advances (Asset)	*33,17,623.00*	
Unsecured Loans	*3,25,000.00*		Cash-in-hand	*2,15,274.17*	
			Bank Accounts	*1,00,980.00*	
Suspense A/c					
Profit & Loss A/c					
Opening Balance					
Current Period	*1,37,917.00*				
Less: Transferred	*1,37,917.00*				
Total		95,41,453.00	**Total**		95,41,453.00

A. K. KANASAGARA & CO. CHARTERED ACCOUNTANTS M.N. 130338 VAPI FRN No. 129481W

For, A. K. Kanasagara & Co.
Chartered Accountants

CA. Ajit Kanasagara
Proprietor
M. No. : 130338

Siddhivinayak Developers

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Profit & Loss A/c

1-Apr-2017 to 31-Mar-2018

Particulars	1-Apr-2017 to 31-Mar-2018		Particulars	1-Apr-2017 to 31-Mar-2018	
Opening Stock		80,88,538.83	**Sales Accounts**		**55,16,700.00**
Work In Progress - Sejal	*54,40,738.83*		*Flat Sales*	*39,17,700.00*	
Work in Progress _Gahena			*Shop Sales*	*15,99,000.00*	
Work In Progress_Land_Gahena	*26,47,800.00*				
			Closing Stock		**39,48,242.83**
Purchase Accounts			*Work In Progress - Sejal*		
			Work in Progress _Gahena	*13,00,442.83*	
Direct Expenses		**10,16,847.00**	*Work In Progress_Land_Gahena*	*26,47,800.00*	
Labour Charges	*10,16,847.00*				
Gross Profit c/o		***3,59,557.00***			
		94,64,942.83			**94,64,942.83**
Indirect Expenses		**2,48,558.00**	Gross Profit b/f		***3,59,557.00***
Bank Charges	*749.00*				
Interest on Mass Finance Loan	*37,595.00*		**Indirect Incomes**		**26,918.00**
Interest on Service Tax	*7,461.00*		*Interest Received From Party*	*26,918.00*	
Office Exp	*1,000.00*				
Plan Approval Fees	*1,91,753.00*				
Professional Fees	*10,000.00*				
Nett Profit		***1,37,917.00***			
Total		**3,86,475.00**	**Total**		**3,86,475.00**

A. K. KANASAGARA & CO. CHARTERED ACCOUNTANTS
M.N. 130338
VAPI
FRN No. 129431W

For, A. K. Kanasagara & Co.
Chartered Accountants

CA. Ajit Kanasagara
Proprietor
M. No. : 130338

Siddhivinayak Developers
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1-Apr-2017 to 31-Mar-2018

Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Anita D. Sharma (20%)				
1-4-2017	By Opening Balance				**19,45,988.00**
26-7-2017	To OBC Bank	Payment	18	8,50,000.00	
1-3-2018	To Income Tax	Journal	19	8,542.00	
31-3-2018	By Profit & Loss A/c	Journal	22		27,583.00
	To Income Tax	Journal	26	538.40	
				8,59,080.40	19,73,571.00
	To Closing Balance			11,14,490.60	
				19,73,571.00	**19,73,571.00**
	Bhaskar N. Chaudhri(40%)				
1-4-2017	By Opening Balance				**42,75,474.00**
1-5-2017	By OBC Bank	Receipt	1		2,50,000.00
17-7-2017	To OBC Bank	Payment	15	1,20,000.00	
30-8-2017	By OBC Bank	Receipt	16		65,000.00
1-3-2018	To Income Tax	Journal	19	17,084.00	
31-3-2018	By Profit & Loss A/c	Journal	22		55,167.00
	To Income Tax	Journal	26	1,076.80	
				1,38,160.80	46,45,641.00
	To Closing Balance			45,07,480.20	
				46,45,641.00	**46,45,641.00**
	Jagjeet R. Singh (30%)				
1-4-2017	By Opening Balance				**28,02,482.00**
1-3-2018	To Income Tax	Journal	19	12,813.00	
31-3-2018	By Profit & Loss A/c	Journal	22		41,375.00
	To Income Tax	Journal	26	807.60	
				13,620.60	28,43,857.00
	To Closing Balance			28,30,236.40	
				28,43,857.00	**28,43,857.00**
	Nileshkumar D. Shah (10%)				
1-4-2017	By Opening Balance				**7,54,994.00**
1-3-2018	To Income Tax	Journal	19	4,271.00	
31-3-2018	By Profit & Loss A/c	Journal	22		13,792.00
	To Income Tax	Journal	26	269.20	
				4,540.20	7,68,786.00
	To Closing Balance			7,64,245.80	
				7,68,786.00	**7,68,786.00**

A. K. KANASAGARA & CO. CHARTERED ACCOUNTANTS
M.N. 130338
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Siddhivinayak Developers
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Loans (Liability)

Group Summary
1-Apr-2017 to 31-Mar-2018

Particulars	Closing Balance	
	Debit	Credit
Secured Loans		
Unsecured Loans		**3,25,000.00**
Shree Krishna Devlopers		*3,25,000.00*
Grand Total		**3,25,000.00**

A.K. KAMANI & CO. CHARTERED ACCOUNTANTS
M.N. 130336
VAPI
FRN No. 129401W

Siddhivinayak Developers

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Current Liabilities

Group Summary
1-Apr-2017 to 31-Mar-2018

Particulars	Closing Balance	
	Debit	Credit
Provisions		
Sundry Creditors		
Advance From Customers	**22,69,500.00**	**3,00,000.00**
01 - Omprakash Dharmaji Mali	*6,17,500.00*	
02 - Omprakash Dharamji Mali	*6,17,500.00*	
204_ C M Ramavat		*3,00,000.00*
Flat-204_Sunilkumar Tiwari	*6,70,500.00*	
Shop No-05_Bhagvan Someshwer Ram	*3,64,000.00*	
TDS Payable		10,167.00
Grand Total	**22,69,500.00**	**3,10,167.00**

M.N. 130338
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CHARTERED ACCOUNTANTS

Siddhivinayak Developers

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Current Assets

Group Summary

1-Apr-2017 to 31-Mar-2018

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Particulars	Closing Balance Debit	Closing Balance Credit
Closing Stock	**39,48,242.83**	
Work In Progress - Sejal		
Work in Progress _Gahena	*13,00,442.83*	
Work In Progress_Land_Gahena	*26,47,800.00*	
Loans & Advances (Asset)	**33,17,623.00**	
Bholabhai Chotala	*2,00,000.00*	
Hanumant Enterprise-Loan	*5,74,226.00*	
Nimba Sukha Chaudhari	*1,00,000.00*	
Shree Siddhivinayak Developers	*24,43,397.00*	
Cash-in-hand	**2,15,274.17**	
Cash	*2,15,274.17*	
Bank Accounts	**1,00,980.00**	
Kotak Mahindra Bank	*8,043.00*	
OBC Bank	*92,937.00*	
Grand Total	**75,82,120.00**	

A.K. KANASAGARA & CO.
M.N. 130338
VAPI
FRN No. 129481W
CHARTERED ACCOUNTANTS

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, SIDDHIVINAYAK DEVELOPERS

BHASKAR CHAUDHRI
(PARTNER)

A. K. KANASAGARA & CO. CHARTERED ACCOUNTANTS
M.N. 130338
VAPI
FRN No. 129481W

For A.K.KANASAGARA AND CO.
CHARTERED ACCOUNTANTS

CA. AJIT K. KANASAGARA
(PROPRIETOR)
M. NO. : 130338
FRN : 129481W