M. MASARANI & ASSOCIATES
Chartered Accountants
A-304, Laxminarayan Complex, Opp. Bhidbhanjan
Temple, Kalanala, Bhavnagar-364002 Gujarat

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 the rule 6G

1. We have examined the balance sheet as on **31 March 2019**, and the profit and loss account for the period beginning from **01 April 2018** to ending on **31 March 2019**, attached herewith, of **AMIDHARA TRADING CO. , -, APMC MARKETING YARD, CHITRA, BHAVANAGAR, GUJARAT-364001, PAN - ADPPG7979L**

2. We 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 -, APMC MARKETING YARD, CHITRA, BHAVANAGAR, GUJARAT-364001 and NIL branches.

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

   (b) Subject to above,–

   (A) We have obtained all the information and explanations which, to the best of our knowledge and belief were necessary for the purpose of the audit.

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

   (C) In our opinion and to the best of our information and according to the explanations given to us, 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 **31 March 2019** ;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 our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/ qualifications, if any:

S.No	Qualification	Comments
1	Records produced for verification of payments through account payee cheque were not sufficient	Clause 21(d)(A)/ (B) : In the absence of necessary evidences, we are unable to verify that whether the payments were made otherwise than by way of account payee cheque drawn on bank or account payee bank draft. Clause 31(a)/ 31(b)/ 31(c)/ 31(d)/ 31(e): In the absence of necessary evidences, we are unable to verify that whether any loans or deposits taken, accepted or repaid otherwise than by way of account payee cheque drawn on bank or account payee bank draft.
2	Others	We have verified the compliance with the provisions of Chapter XVII- B regarding the deduction of tax at source and regarding the payment thereof to the credit of the Central Govt. In accordance with the Auditing Standards generally accepted in India which include test checks and the concept of materiality. The non- compliances, if any, revealed during the such audit procedures is mentioned in clause 21(b).

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3	Others	Various details as related to the computation of income and admissibility or inadmissibility of any item are given on the basis of the computation of income as produced before us. Changes, if any, made subsequently after the date of this report will require suitable adjustments.
4	Others	In the absence of the information of the term capital expenditure under the Act and the same being a technical matter, the classification has been made keeping in view the accounting distinction between the capital and revenue and recommendations made in the Guidance Note issued by the Institute of Chartered Accountants of India.
5	Others	The particulars given under various clauses in this report on the basis of the books of account produced before us for verification. Also, reliance has been placed upon information and explanations given by the assessee. The particulars stated in this report are restricted to the properietory concern under audit only and not necessarily on other business/income of the assessee, if any.
6	Others	Cash Transaction and Cash Balnces have been taken as per the books of accounts. Wherever external receipts/vouchers were not made available, relaince has been placed upon internally prepared vouchers.
7	Records produced for verification of payments through account payee cheque were not sufficient	Clause 31(ba)/ 31(bb)/ 31(bc)/31(bd): In the absence of necessary evidences, we are unable to verify that whether any amount received or payment made otherwise than by way of account payee cheque drawn on bank or account payee bank draft.
8	Others	The firm is dealing in agriculture produce/vegitables in APMC and have to transact with farmers for purchase of agriculture produce from farmers and others and sometimes payments are required to be made in cash which are within provisions of 6DD(i)(a). Regarding payments otherwise than by account payee cheques drawn on bank or account payee bank drafts, the same could not be verified by us as the necessary evidence are not in possession of the assessee.
9	Others	The amounts not credited to Profit and Loss, being any other item of income as reported in clause 16(d) are unaudited and are taken as submitted and declared by the proprietor.

Place : BHAVNAGAR
Date : 24/10/2019

For **M. MASARANI & ASSOCIATES**
(Chartered Accountants)
Reg No. :128189W

M. MASARANI & ASSOCIATES * CHARTERED ACCOUNTANTS * BHAVNAGAR M. No. 126488

MANISH MASARANI
(Proprietor)
Membership No. : 126488
UDIN : 19126488AAAABY6067
PAN : AFDPM5271R

FORM NO. 3CD

[*See* rule 6 G(2)]

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

PART - A

1.	Name of the assessee	**AMIDHARA TRADING CO.**
2.	Address	**-, APMC MARKETING YARD, CHITRA, BHAVANAGAR, GUJARAT-364001**
3.	Permanent Account Number (PAN)	**ADPPG7979L**
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	**No**
5.	Status	**Individual**
6.	Previous year	**From 01/04/2018 To 31/03/2019**
7.	Assessment year	**2019-2020**
8.	Indicate the relevant clause of section 44AB under which the audit has been conducted	**Clause 44AB(a)**

PART - B

9. (a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	NA
9. (b)	If there is any change in the partners or members or in their profit sharing ratios since the last date of preceding year, the particulars of such change.	
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)	Annexure No. : 1
10. (b)	If there is any change in the nature of business or profession, the particulars of such change.	
11. (a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Annexure No. : 2
11. (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.)	
11. (c)	List of books of account and nature of relevant documents examined.	
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
13. (a)	Method of accounting employed in the previous year.	Mercantile system
13. (b)	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No

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13. (c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	
13. (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
13. (e)	if answer to (d) above is in the affirmative give details of such adjustments:	
13. (f)	Disclosure as per ICDS	Yes Annexure No. : 3
14. (a)	Method of valuation of closing stock employed in the previous year.	AT COST OR MARKET VALUE WHICHEVER IS LOWER
14. (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.	Give the following particulars of the capital assets converted into stock in trade:-	No
15. (a)	Description of capital asset;	
15. (b)	Date of acquisition;	
15. (c)	Cost of acquisition;	
15. (d)	Amount at which the asset is converted into stock-in-trade.	
16.	Amounts not credited to the profit and loss account, being, -	NIL
16. (a)	the items falling within the scope section 28;	
16. (b)	the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	NIL
16.(c)	escalation claims accepted during the previous year;	NIL
16.(d)	any other item of income;	Annexure No. : 4
16.(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:	No
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 :-	Annexure No. : 5
18. (a)	Description of asset/block of assets.	
18. (b)	Rate of depreciation.	
18. (c)	Actual cost of written down value, as the case may be.	
18. (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-	
18. (d)(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,	
18. (d)(ii)	Change in rate of exchange of currency, and	
18. (d)(iii)	Subsidy or grant or reimbursement, by whatever name called.	
18. (e)	Depreciation allowable.	
18. (f)	Written down value at the end of the year.	

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19.	Amounts admissible under sections: 32AC, 32AD, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iia), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35(ABB), 35(AC), 35(AD), 35(CCA), 35(CCB), 35(CCC), 35(CCD), 35D, 35DD, 35DDA, 35E :- (a)Debited to Profit and Loss Account and Allowable (b)Not Debited to profit and Loss Account.	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
20. (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	Annexure No. : 6
21. (b)	Amounts inadmissible under section 40(a):-	NIL
21. (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;	NIL
21. (d)	Disallowance/ deemed income under section 40A(3):	
21. (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
21. (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
21. (e)	provision for payment of gratuity not allowable under section 40A(7),	
21. (f)	any sum paid by the assessee as an employer not allowable under section 40A(9);	NIL
21. (g)	particulars of any liability of a contingent nature;	NIL
21. (h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;	NIL
21. (i)	Amounts inadmissible under the proviso to section 36(1)(iii).	NIL
22.	Amount of Interest inadmissible under section 23 of the Micro, Small and Medium Enterprise Development Act, 2006.	NIL
23.	Particulars of payments made to persons specified under section 40A(2)(b).	No
24.	Amounts deemed to be profits and gains under section 32AC, 32AD or 33AB or 33ABA or 33AC.	NIL
25.	Any amount of profit chargeable to tax under section 41 and computation thereof.	NIL
26.	In respect of any sum referred to in clause (a), *(b)*, (c), (d), (e), *(f)* or (g) of section 43B, the liability for which:--	NIL
26.(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	
26.(A)(a)	paid during the previous year;	

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26.(A)(b)	not paid during the previous year;	
26.(B)	was incurred in the previous year and was	Annexure No. : 7
26.(B)(a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	
26.(B)(b)	not paid on or before the aforesaid date. (State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account.)	No
27. (a)	Amount of Central Value Added Tax credits 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.	NIL
27. (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)(viia), if yes, please furnish the details of the same.	No
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 reffered to in section 56(2)(viib), if yes, please furnish the details of the same.	NA
29.**(a)**	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56	No
29.**(b)**	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56?	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
30.**(a)**	Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92Ce, has been made during the previous year	No
30.**(b)**	Whether the assessee has incurred expenditure during the previos year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B	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 :—	Annexure No. : 8 (a)
31.(a)(i)	name, address and Permanent Account Number (if a vailable with the assessee) of the lender or depositor;	
31.(a)(ii)	amount of loan or deposit taken or accepted;	
31.(a)(iii)	whether the loan or deposit was squared up during the previous year;	
31.(a)(iv)	maximum amount outstanding in the account at any time during the previous year;	
31.(a)(v)	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	

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31.(a)(vi)	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
31.(b)	Particulars of each specified sum in an amount exceeeding the limit specified in section 269SS talen or accepted during the previous year:-	None
31.(b)(i)	name, address and Permanent Account Number (if a vailable with the assessee) of the person from whom specified sum is received;	
31.(b)(ii)	amount of specified sum taken or accepted;	
31.(b)(iii)	whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
31.(b)(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.)	
31.**(ba)**	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggreate 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 othewise than by a cheque or bank draft or use of electronic clearing system through a bank account	None
31.**(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 transations 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	None
31.**(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 transations 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	None
31.**(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 transations 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	None
31. (c)	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year: -	Annexure No. : 8 (c)
31. (c)(i)	name, address and permanent Account Number (if available with the assessee) of the payee;	
31. (c)(ii)	amount of the repayment;	
31. (c)(iii)	maximum amounts outstanding in the account at any time during the previous year;	

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31. (c)(iv)	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
31. (c)(v)	in case the ewpayment 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.	
31.(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:—	None
31.(d)(i)	name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;	
31.(d)(ii)	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.	
31.(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:—	None
31.(e)(i)	name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;	
31.(e)(ii)	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.	
	(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:	No
32. (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
32. (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
32. (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
32. (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.	NA
33.	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	Annexure No. : 9
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:	Annexure No. : 10 Yes

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(b)	whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details	Annexure No. : 11 Yes
(c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	Annexure No. : 12 Yes
35.(a)	In the case of a trading concern, give quantitative details of principal items of goods traded :	Annexure No. : 13
(i)	Opening Stock;	
(ii)	purchases during the previous year;	
(iii)	sales during the previous year;	
(iv)	closing stock;	
(v)	shortage/excess, if any	
35.(b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :	None
A.	Raw Materials:	
(i)	opening stock;	
(ii)	purchases 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.	
B.	Finished products/by-products :	
(i)	opening stock;	
(ii)	purchases 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.	
36.	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form:-	NA
36. (a)	total amount of distributed profits;	
36. (b)	amount of reduction as referred to in section 115-O(1A)(i);	
36. (c)	amount of reduction as referred to in section 115-O(1A)(ii);	
36. (d)	total tax paid thereon;	
36. (e)	dates of payment with amounts.	
36 (A)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2	No

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37.	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the cost auditor	NA
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.	NA
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 a ny, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor	NA
40.	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:	Annexure No. : 14
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	No
42	Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B	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	No

FOR M. MASARANI & ASSOCIATES
(Chartered Accountants)
Reg No. :128189W

M. MASARANI & ASSOCIATES CHARTERED ACCOUNTANTS BHAVNAGAR M. No. 126488

CA MANISH MASARANI
Proprietor
Membership No 126488
UDIN : 19126488AAAA BY606
AFDPM5271R

Place: BHAVNAGAR
Date: 24/10/2019

Annexures Forming Part of 3CD For The Period Ended on 31 March 2019

ANNEXURE NO :- 1

Nature of Business & Profession 10 (a)			
Sno	Sector	Sub Sector	Code
1	WHOLESALE AND RETAIL TRADE	Wholesale of other products n.e.c	09027

ANNEXURE NO :- 2

List of Books								
Books of Account Prescribed U/s 44AA		Books of Account Maintained						Books of Account Examined
Sno	Books Prescribed	Books Maintained	Address 1	Address 2	City/Town/District	State	Pin Code	Books Examined
1	None	CASH BOOK	APMC MARKETING YARD,	CHITRA,	BHAVANAGAR	GUJARAT	364001	CASH BOOK
2	None	BANK BOOK	APMC MARKETING YARD	CHITRA,	BHAVANAGAR	GUJARAT	364001	BANK BOOK
3	None	SALES REGISTER	APMC MARKETING YARD	CHITRA,	BHAVANAGAR	GUJARAT	364001	SALES REGISTER
4	None	PURCHASE REGISTER	APMC MARKETING YARD	CHITRA,	BHAVANAGAR	GUJARAT	364001	PURCHASE REGISTER
5	None	JOURNAL REGISTER	APMC MARKETING YARD	CHITRA,	BHAVANAGAR	GUJARAT	364001	JOURNAL REGISTER
6	None	ALL LEDGERS	APMC MARKETING YARD	CHITRA,	BHAVANAGAR	GUJARAT	364001	ALL LEDGERS
7	None	SUPPLEMENTARY INVOICES AND VOUCHERS	-,APMC MARKETING YARD,	CHITRA,	BHAVANAGAR	GUJARAT	364001	SUPPLEMENTARY INVOICES AND VOUCHERS

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ANNEXURE NO :- 3

Disclosure as per ICDS		
Sno	ICDS	Disclosure
1	ICDS I - Accounting Policies	Fundamental accounting assumptions viz. Going Concern, Consistency and Accrual are followed by the assessee. Significant accounting policies adopted is disclosed in notes forming part of annual accounts. Kindly refer notes to financial statements attached in this regard. There is no change in accounting policy during the year.
2	ICDS II - Valuation of Inventories	Inventories of Finished Goods - Valued at lower of Cost or Net Realizable Value. Formulas used are First -in -First -out.
3	ICDS III - Construction Contracts	Not Applicable
4	ICDS IV - Revenue Recognition	Revenue is recognized to the extent that it is probable that the economic benefits will flow to the firm and the revenue can be reliably measured. Revenue from sale of goods is recognized when all the significant risks and rewards of ownership of the goods have been passed to the buyer, usually on delivery of the goods.
5	ICDS V - Tangible Fixed Assets	As per accounting policy disclosed in notes to financial statements.
6	ICDS VII - Government Grants	Not Applicable
7	ICDS IX - Borrowing Costs	Borrowing cost in respect to Capital Expenditure is capitalized upto the period of the assets put to use. Borrowing cost of working capital funds is charged to Profit and Loss Account as expense.
8	ICDS X - Provisons, Contingent Liabilities and Contingent Assets	A provision is recognized when the assessee has a legal and constructive obligation as a result of past event, for which it is probable that cash outflow will be required and a reliable estimate can be made of the amount of the obligation. A contingent liability is disclosed when the assessee has possible or present obligation where it is not probable that an outflow of resources will be required to settle it. Contingent assets are neither recognized nor disclosed.

ANNEXURE NO :- 4

Any other item of income		
Sno	Description	Amount
1	Bank Interest Income	3,195.00
2	Agricultural Income (Unaudited)	9,88,474.00
3	Profit from partnership firm	3,66,642.00

M. MASRANI & ASSOCIATES * CHARTERED ACCOUNTANTS * BHAVNAGAR M. No. 125488

Annexure : 5

Depreciation allowable as per Income Tax Act for the period ended on 31/3/2019

				---ADDITIONS---		---DEDUCTIONS---								
S.No	Description/Block of asset	Opening WDV	Rate	180 Days OR more	Less Than 180 Days	180 Days OR more	Less Than 180 Days	Capital Gain	Total	Depreciation	Add. Depreciation	Total Depreciation	Closing WDV	Bloc Nil(Y/N)
1	Furniture and fittings	762.15	10 %			0.00	0.00	0.00	762.15	76.22	0.00	76.22	685.93	N
2	Machinery and plant	1028455.84	15 %			0.00	0.00	0.00	1028455.84	154268.38	0.00	154268.38	874187.46	N
3	Computer & Software	664.23	40 %			0.00	0.00	0.00	664.23	265.69	0.00	265.69	398.54	N
	Total	1029882.22		0.00	0.00	0.00	0.00	0.00	1029882.22	154610.29	0.00	154610.29	875271.93	

M. MASARANI & ASSOCIATES
BHAVNAGAR
No. 126488
CHARTERED ACCOUNTANTS

ANNEXURE NO :- 6

Amount debited to profit & loss account being in the nature of capital, personal, advertisement expenditure etc.

Sno	Nature of Expenditure	Description of Expenditure	Amount
1	Expenditure by way of any other penalty or fine not covered above	INTEREST ON LATE PAYMENT OF TDS	26,985.00

ANNEXURE NO :- 7

Liability Incurred During the previous year

Sno	Section	Nature of Laibility	Amount Incurred in prv. year but remaining outstanding on last day of prv. year.	Amount paid/set off before the due date of filing return/date upto which reportd in the tax audit report,whichever earlier.	Amount Unpaid on the due date of filing return/date upto which reportd in the tax audit report,whichever earlier.
1	Sec 43B(a)-tax , duty,cess,fee etc	TDS	2,73,053.00	2,73,053.00	0.00

ANNEXURE NO :- 8

Particulars of Acceptance of Loan or Deposit in an Amount Exceeding the Limit Specified u/s 269SS during the previous year (Clause 31(a))

Sno	Name	Address	PAN No	Amount of Loan Accepted	Whether Loan Squared up	Maximum Amount Outstanding	Whether the Loan or Deposit was Accepted by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft
1	RAJSHAKTI BUILDERS	BHAVNAGAR		37,000.00	No	84,93,022.00	Cheque	Account Payee Cheque
2	ASHOKBHAI BHOJPARA	BHAVNAGAR		7,32,500.00	No	7,32,500.00	Cheque	Account Payee Cheque
3	BHADRESH A SHAH HUF	BHAVNAGAR	AAGHB7236R	5,00,000.00	No	5,48,750.00	Cheque	Account Payee Cheque
4	KUNJANBHAI TRIVEDI	BHAVNAGAR	ABVPT5223A	13,50,000.00	No	33,95,000.00	Cheque	Account Payee Cheque
5	HINABEN JATINKUMAR	BHAVNAGAR		5,00,000.00	No	5,00,000.00	Cheque	Account Payee Cheque
6	BHAGIRATSINH DIPSINH	BHAVNAGAR		22,50,000.00	No	22,50,000.00	Cheque	Account Payee Cheque
7	SHIVBHADRA JADEJA	BHAVNAGAR		5,00,000.00	No	5,00,000.00	Cheque	Account Payee Cheque
8	BHANUBEN J SEJU	BHAVNAGAR	KGGPS0308G	5,00,000.00	No	5,48,550.00	Cheque	Account Payee Cheque
9	BHARTIBA V ZALA	BHAVNAGAR		50,000.00	No	10,50,000.00	Cheque	Account Payee Cheque
10	BHASKARBHAI D DOSHI	BHAVNAGAR	AEMPD6215N	5,00,000.00	No	5,10,125.00	Cheque	Account Payee Cheque
11	DARSHNA N SHAH	BHAVNAGAR	AXTPS0974P	3,00,000.00	No	3,30,000.00	Cheque	Account Payee Cheque
2	DILIP K TALAJIYA	BHAVNAGAR	AFHPT6744A	5,00,000.00	No	5,46,900.00	Cheque	Account Payee Cheque
	GUNVANTRAY H PATEL	BHAVNAGAR		5,00,000.00	No	5,00,000.00	Cheque	Account Payee Cheque
	HARDEVSINH D GOHIL	BHAVNAGAR		16,00,000.00	No	16,00,000.00	Cheque	Account Payee Cheque
	HARSHABEN A DOSHI	BHAVNAGAR	ABQPD7966D	5,00,000.00	No	5,10,125.00	Cheque	Account Payee Cheque
	[illegible] K SHAH	BHAVNAGAR	BEKPS2514G	6,00,000.00	No	6,59,000.00	Cheque	Account Payee Cheque

ASRANI & AS
BHAVNAGA
M. No. 126485

17	KAJALBEN J SOLANKI	BHAVNAGAR	FJWPS2523A	5,00,000.00	No	5,10,125.00	Cheque	Account Payee Cheque
18	KANAIYALAL MANSUKHLAL	BHAVNAGAR		5,00,000.00	No	5,00,000.00	Cheque	Account Payee Cheque
19	KARNAV PRAVINBHAI	BHAVNAGAR		5,00,000.00	No	5,00,000.00	Cheque	Account Payee Cheque
20	MAHENDRASINH	BHAVNAGAR		5,00,000.00	No	5,00,000.00	Cheque	Account Payee Cheque
21	NOORJAHA T PATHAN	BHAVNAGAR		10,00,000.00	No	10,00,000.00	Cheque	Account Payee Cheque
22	PADMABEN K SHAH	BHAVNAGAR		5,00,000.00	No	5,00,000.00	Cheque	Account Payee Cheque
23	PARESH K SHAH	BHAVNAGAR		5,00,000.00	No	5,00,000.00	Cheque	Account Payee Cheque
24	POONAM P SANGHVI	BHAVNAGAR		5,00,000.00	No	5,00,000.00	Cheque	Account Payee Cheque
25	PRITI SHAH	BHAVNAGAR		3,00,000.00	No	3,29,950.00	Cheque	Account Payee Cheque
26	S J TRADING CO	BHAVNAGAR		17,00,000.00	No	17,00,000.00	Cheque	Account Payee Cheque
27	SHARDABEN H SHAH	BHAVNAGAR		5,00,000.00	No	5,00,000.00	Cheque	Account Payee Cheque
28	SHOBANA D SEJU	BHAVNAGAR	KGGPS3254A	7,00,000.00	No	7,67,950.00	Cheque	Account Payee Cheque
29	SHRADDHA S SHAH	BHAVNAGAR	BRFPS9378N	7,00,000.00	No	7,70,000.00	Cheque	Account Payee Cheque
30	SUNITABEN R SHAH	BHAVNAGAR	ARVPS2446J	5,00,000.00	No	5,00,000.00	Cheque	Account Payee Cheque
31	SURESHBHAI N SHAH	BHAVNAGAR		5,00,000.00	No	5,50,000.00	Cheque	Account Payee Cheque
32	UDAYBHAI A SHAH	BHAVNAGAR		10,00,000.00	No	10,00,000.00	Cheque	Account Payee Cheque
33	VALLABH H DHANANI	BHAVNAGAR	AHKPD5984D	6,00,000.00	No	6,59,000.00	Cheque	Account Payee Cheque
34	VIRENSINH K GOHIL	BHAVNAGAR		5,00,000.00	No	5,00,000.00	Cheque	Account Payee Cheque

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 (Clause 31(c))

Sno	Name	Address	PAN No	Amount of Repayment	Maximum Amount Outstanding	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
1	KUNDAN NAGJIBHAI LATHIYA	BHAVNAGAR	ABIPL4598F	10,00,000.00	10,00,000.00	Cheque	Account Payee Cheque
	CHETAN HIMMATLAL SHAH HUF	BHAVNAGAR	AADHS7852M	2,07,020.00	2,07,800.00	Cheque	Account Payee Cheque
	VIRAL NAGJI LATHIYA	BHAVNAGAR		5,00,000.00	5,00,000.00	Cheque	Account Payee Cheque
	CHANDNI U MEHTA	BHAVNAGAR	ARLPM9162D	1,03,900.00	0.00	Cheque	Account Payee Cheque
	HEMANT V VORA	BHAVNAGAR		1,03,900.00	1,03,900.00	Cheque	Account Payee Cheque
	HIMMATLAL H GANDHI	BHAVNAGAR	ABWPG0739K	6,21,060.00	6,07,020.00	Cheque	Account Payee Cheque
	YOTI C SHAH	BHAVNAGAR	AIOPS1608J	2,07,020.00	2,07,800.00	Cheque	Account Payee Cheque

8	KAMLESH S SHAH	BHAVNAGAR	AADPS1754G	2,07,020.00	2,07,800.00	Cheque	Account Payee Ch
9	KAMLESH V VORA	BHAVNAGAR	AATPV9271B	2,10,920.00	2,12,090.00	Cheque	Account Payee Cheq
10	KAMLESH V VORA HUF	BHAVNAGAR	AACHV0534L	1,00,000.00	1,00,000.00	Cheque	Account Payee Cheque
11	MUKESH HIMMATLAL SHAH	BHAVNAGAR	AIOPS1605F	1,03,510.00	1,03,510.00	Cheque	Account Payee Cheque
12	PANKAJKUMAR M MEHTA	BHAVNAGAR	ADCPM9904E	3,10,530.00	3,17,550.00	Cheque	Account Payee Cheque
13	POPAT K BHUNGLIYA	BHAVNAGAR	AHLPP4550A	8,69,000.00	79,58,288.00	Cheque	Account Payee Cheque
14	S J TRADING CO	BHAVNAGAR		2,40,000.00	17,00,000.00	Cheque	Account Payee Cheque
15	SANDIP N SHAH	BHAVNAGAR	CUDPS7567P	5,17,550.00	5,08,775.00	Cheque	Account Payee Cheque
16	SATISH S SHAH	BHAVNAGAR	AAEPS2071H	3,10,530.00	3,10,530.00	Cheque	Account Payee Cheque
17	SHANTA H GANDHI	BHAVNAGAR	ABYPG4709P	6,21,060.00	69,140.00	Cheque	Account Payee Cheque
18	UPENDRA M MEHTA	BHAVNAGAR	AETPM9153R	1,03,900.00	1,03,900.00	Cheque	Account Payee Cheque

ANNEXURE NO :- 9

Deductions under Chapter VIA or Chapter III

Sno	Section	Gross Amount	Amount admissible as per Income-tax Act, 1961
1	80C	2,16,252.00	1,50,000.00
2	80TTA	3,195.00	3,195.00
3	80D	1,45,650.00	25,000.00

ANNEXURE NO :- 10

TDS Details as per chapter XVII-B & XVII-BB

Sno	TAN No.	Section	Nature of Payment	Total Amount Paid/ Received as per nature specified in the column 3	Total Amount on which Tax is required to be deducted/ collected out of column 4	Total Amount on which Tax was deducted or collected at specified rate out of column 5v	Amount of Tax deducted or collected out of column 6	Total Amount on which tax was deducted or collected at less than specified rate out of Column 7	Amount of Tax deducted/ collected on column 8	Amount of Tax deducted or collected not deposited to the credit of the central govt. Out of column 6 & 8
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	AHMG05366E	194A	Interest other than interest on securities	17,84,313.00	17,70,513.00	17,70,513.00	1,77,053.00	0.00	0.00	0.00
2	AHMG05366E	194IA	TDS on Purchase of Immovable Property	96,00,000.00	96,00,000.00	96,00,000.00	96,000.00	0.00	0.00	0.00

ANNEXURE NO :- 11

TDS Statement Details

Sno	TAN No.	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contain information about all transaction which are required to be reported
	AHMG05366E	Form 26QB	30/11/2018	16/10/2019	Yes
	AHMG05366E	Form 26Q	31/05/2019	14/09/2019	Yes

M. MASARANI & ASSOCIATES
BHAVNAGAR
M. No. 126488
CHARTERED ACCOUNTANTS

ANNEXURE NO :- 12

Interest details paid u/s 201(1A), or 206C(7)				
Sno	TAN No.	Amount of interest u/s 201(1A)/206C(7) is payable	Amount paid out of column(2) along with date of payment	Dates of payment
1	AHMG05366E	26,985.00	26,985.00	31/10/2018

ANNEXURE NO :- 13

Quantity Detail Trading Concern							
Sno	Desciption of Goods	Units	Opening Stock	Purchases	Sales	Closing Stock	Shortage/Excess,if any
1	ONION BAGS	NUMBERS	0	77,297.00	77,297.00	0	0.00

ANNEXURE NO :- 14

Accounting Ratios Current Year(Clause 40)			
Sno	Description	Formula	Ratio
1	Total Turnover		1,81,22,721.00
2	Gross Profit Ratio(%)	654969 / 18122721 * 100	3.61 %
3	Net Profit Ratio(%)	527603 / 18122721 * 100	2.91 %
4	Stock Turnover Ratio(%)	0 / 18122721 * 100	0 %
5	Material Consumed/Finished Goods Produced	0 / 0 * 100	0 %

Accounting Ratios Previous Year(Clause 40)			
Sno	Description	Formula	Ratio
1	Total Turnover		10,51,65,615.00
2	Gross Profit Ratio(%)	960536 / 105165615 * 100	0.91 %
3	Net Profit Ratio(%)	1882434 / 105165615 * 100	1.79 %
4	Stock Turnover Ratio(%)	0 / 105165615 * 100	0 %
5	Material Consumed/Finished Goods Produced	0 / 0 * 100	0 %

M. MASARANI & ASSOCIATES * CHARTERED ACCOUNTANTS *
BHAVNAGAR
M. No. 126488

RATHOD MARINE

(Prop. Dineshbhai B. Rathod)
Plot No. 326, Old L.I.G., Anandnagar, Bhavnagar

Audit Report u/s 44AB (e) of
the Income tax Act, 1961
and
Audited Accounts

FINANCIAL YEAR : 2018-19
ASSESSMENT YEAR : 2019-20

Unique Document
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MITHAPARA & ASSOCIATES
CHARTERED ACCOUNTANTS
220, Krushna Darshan,
Parimal Chowk, Waghawadi Road,
Bhavnagar – 364001
Cont. No. 8140398242
E-mail : cadgm234@gmail.com

FORM NO. 3CB

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

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

1. I have examined the balance sheet as at 31st March 2019 and the Profit and loss account for the period beginning from 01/04/2018 to ending on 31/03/2019 attached herewith, of RATHOD MARINE Prop. Dineshbhai B. Rathod, PLOT NO. 326, OLD L.I.G., ANANDNAGAR., BHAVNAGAR, GUJARAT, 364002 AGVPR2024E.

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 BHAVNAGAR, and 0 branches.

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

(b) Subject to above,-

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

(B) In My opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from My knowledge and belief, were necessary for the 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, 2019 ;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 and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications
1	Proper stock records are not maintained by the assessee.	As certified by the assessee, it is not possible to maintain day-to-day quantitative details of goods traded as dealing numerous small quantity items. Hence, not provided.

Place	BHAVNAGAR	Name	DINESHBHAI GOVINDBHAI MITHAPARA
Date	27/09/2019	Membership Number	128602
		FRN (Firm Registration Number)	128860W
		Address	MITHAPARA & ASSOCIATES, CHARTERED ACCOUNTANTS, 220, KRUSHNA DARSHAN, PARIMAL CHOWK, WAGHAWADI ROAD., BHAVNAGAR, GUJARAT, 364001

MITHAPARA & ASSOCIATES
FRN : 128860W
M. No. 128602
BHAVNAGAR
CHARTERED ACCOUNTANTS

FORM NO. 3CD

[See rule 6G(2)]

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

1	Name of the assessee	**RATHOD MARINE**
2	Address	**PROP. DINESBHAI B. RATHOD, PLOT NO. 326, OLD L.I.G., ANANDNAGAR, BHAVNAGAR, GUJARAT, 364002**
3	Permanent Account Number (PAN)	**AGVPR2024E**
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same	**Yes**

Sl No.	Type	Registration Number
1	**Goods and Services Tax GUJARAT**	**24AGVPR2024E1ZF**

5	Status	**Individual**
6	Previous year from	**01/04/2018 to 31/03/2019**
7	Assessment Year	**2019-20**
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	

Sl No.	Relevant clause of section 44AB under which the audit has been conducted
1	**Clause 44AB(e)- Profits and gains lower than deemed profit u/s 44AD**

9 a If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?

Name	Profit Sharing Ratio (%)

9 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

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)

Sector	Sub Sector	Code
WHOLESALE AND RETAIL TRADE	**Wholesale of other products n.e.c**	**09027**

10 b If there is any change in the nature of business or profession, the particulars of such change — **No**

Business	Sector	SubSector	Code

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

Books prescribed

11 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.) Same as 11(a) above

Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
Computerised Cash/Bank/Leger Books, Sales/Purchase Registers and Other Books as require by laws	**PLOT NO. 326,**	**OLD L.I.G, ANANDNAGAR**	**BHAVNAGAR**	**GUJARAT**	**364002**

11 c List of books of account and nature of relevant documents examined. Same as 11(b) above

Books Examined
Computerised Cash/Bank/Leger Books, Sales/Purchase Registers and Other Books as require by laws

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	

13 a	Method of accounting employed in the previous year	**Mercantile system**
13 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**
13 c	If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss.	

MITHAPARA & ASSOCIATES CHARTERED ACCOUNTANTS FRN : 128860W M. No. 128602 BHAVNAGAR

		Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)
13	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	
13	e	If answer to (d) above is in the affirmative, give details of such adjustments.		

ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)
Total			

13 f Disclosure as per ICDS.

ICDS	Disclosure
ICDS I - Accounting Policies	**1. Method of accounting: The accounts have been prepared on mercantile method of accounting. 2. Sales & Purchases are acco unted on accrual basis. 3. All income and expenditure are accon nted on accrual basis. 4. Accounting policies not specifically ref erred to are consistent with generally accepted accounting polic ies.**
ICDS II - Valuation of Inventories	**Stock is valued at cost or net realisable value whichever is lower . Cost is arrived at on FIFO Basis.**
ICDS III - Construction Contracts	**Not applicable.**
ICDS IV - Revenue Recognition	**Revenue is recognised when the significant risk and rewards of ownership of the goods have been passed to the buyers. Sale of g oods is exclusive of GST etc.**
ICDS V - Tangible Fixed Assets	**Fixed assets are carried at cost of acquisition or construction co st and includes amount added on fair valuation, less accumulate d depreciation (except personal assets), amortisation and impai rment loss, if any.**
ICDS VII - Governments Grants	**Not applicable.**
ICDS IX - Borrowing Costs	**Borrowing cost attributable to acquisition and construction of a ssets are capitalised as part of the cost of such assets upto the d ate when such assets are ready for intended use and other borro wing costs are charged to Statement of Profit and Loss.**
ICDS X - Provisions, Contingent Liabilities and Contingent Assets	**Provisions involving a substantial degree of estimation in measu rement are recognised when there is a present obligation as a re sult of past events and it is probable that there will be an outflo w of resources. Contingent Liabilities are not recognised but are disclosed in the Financial Statements. Contingent Assets are nei ther recognised nor disclosed in the Financial Statements.**

14	a	Method of valuation of closing stock employed in the previous year.	**At lower of Cost or Net Reali sable Value**
14	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(Rs.)	Decrease in profit(Rs.)

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

(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
Nil			

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

16 a The items falling within the scope of section 28

Description	Amount
Nil	

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

Description	Amount

16 c Escalation claims accepted during the previous year

Description	Amount
Nil	

16 d Any other item of income

Description	Amount
Net Agriculture Income	**305730**
Profit from Part. Firm (Sun Flower Marine)	**21469**
Bank Interest	**9120**
Rent Income	**82716**

16 e Capital receipt, if any

Description	Amount
Nil	

MITHAPARA & ASSOCIATES FRN: 128860W M. No. 128602 BHAVNAGAR CHARTERED ACCOUNTANTS

17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:						
	Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable

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:-

Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percentage)	Opening WDV (A)	Additions: Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
Plant & Machinery @ 15%	15%	1087307	0	0	0	0	0	0	163096	924211
Plant & Machinery @ 40%	40%	26119	0	0	0	0	0	0	10448	15671

*** For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page**

19 Amounts admissible under sections :

S.No	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 provisions of Income-tax Act, 1961 or Income-tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf.
Nil			

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

Description	Amount

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

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

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 in Rs.
Personal expenditure	
Particulars	Amount in Rs.
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	
Particulars	Amount in Rs.
Expenditure incurred at clubs being entrance fees and subscriptions	
Particulars	Amount in Rs.
Expenditure incurred at clubs being cost for club services and facilities used.	
Particulars	Amount in Rs.
Expenditure by way of penalty or fine for violation of any law for the time being force	
Particulars	Amount in Rs.
Expenditure by way of any other penalty or fine not covered above	
Particulars	Amount in Rs.
Interest & Penalty on TDS	1008
Expenditure incurred for any purpose which is an offence or which is prohibited by law	
Particulars	Amount in Rs.

(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, if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode

(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 section200(1)

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Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted

(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,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode

(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 payer	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any

(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,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode

(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 payer	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any

(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).

Date of payment	Amount of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City	Pincode

(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;

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

(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 in Rs	Name of the payee	Permanent Account Number of the payee, if available

(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 in Rs	Name of the payee	Permanent Account Number of the payee, if available

(e) Provision for payment of gratuity not allowable under section 40A(7)

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

(g) Particulars of any liability of a contingent nature

Nature Of Liability	Amount in Rs.

(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

Nature Of Liability	Amount in Rs.

(i) Amount inadmissible under the proviso to section 36(1)(iii)

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22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act. 2006				
23	Particulars of any payment made to persons specified under section 40A(2)(b).				
	Name of Related Person	PAN of Related Person	Relation	Nature of trasaction	Payment Made(Amount)

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

25	Any amount of profit chargeable to tax under section 41 and computation thereof.				
	Name of Person	Amount of income	Section	Description of Transaction	Computation if any
	Nil				

26 (i)*	In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-		
26 (i)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 :-		
26 (i)(A)(a)	Paid during the previous year		
	Section	Nature of liability	Amount
	Nil		
26 (i)(A)(b)	Not paid during the previous year		
	Section	Nature of liability	Amount
	Nil		
26 (i)B	was incurred in the previous year and was		
26 (i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)		
	Section	Nature of liability	Amount
	Tax,Duty,Cess,Fee etc	TDS Payable	2342
26 (i)(B)(b)	not paid on or before the aforesaid date		
	Section	Nature of liability	Amount
	Nil		

(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)	No

27 a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts		No
	CENVAT/ITC	Amount	Treatment in Profit and Loss/Accounts
	Opening Balance		
	Credit Availed		
	Credit Utilized		
	Closing/Outstanding Balance		

27 b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-			
	Type	Particulars	Amount	Prior period to which itrelates(Year in yyyy-yyformat)
	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)(viia)						
	Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
	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				
	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares
	Nil				

A(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (ix) of sub-section (2) of section 56? (b) If yes, please furnish the following details:		No
	Sl No.	Nature of Income	Amount
	Nil		

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B(a)	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) (b) If yes, please furnish the following details:											No

Sl No.	Nature of Income	Amount
Nil		

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

Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
Nil											

A(a) Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year. — No

(b) If yes, please furnish the following details

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

B(a) 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. — No

(b) If yes, please furnish the following details

Sl No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.		Details of interest expenditure carried to ward as per sub-section (4) of section 94B:	
				Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)
Nil							

C(a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year.(This Clause is kept in abeyance till 31st March, 2020). — No

(b) If yes, please furnish the following details

Sl No.	Nature of the impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
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 :-

S.No	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number(if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
Nil								

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

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S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) 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						

(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)

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

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt	Date Of receipt
Nil						

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

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt
Nil				

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

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Payment	Date Of Payment
Nil						

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

S.No.	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment
Nil				

(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)"

31 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 :-

S.No.	Name of the payee	Address of the payee	Permanent Account Number(if available with the assessee)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	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

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							clearing system through a bank account.	

Nil

31 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:—

S.No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee)of the lender, or depositor or person from whom specified advance is received	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

Nil

31 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:—

S.No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee)of the lender, or depositor or person from whom specified advance is received	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

Nil

Note: (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 Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

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

S.No	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks

Nil

32	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.	Not Applicable
32	c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.	No
		If yes, please furnish the details below	
32	d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year	No
		If yes, please furnish details of the same	
32	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	
33		Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)	Yes

S.No	Section	Amount
1	80C	150000
2	80TTA	9120

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 — Yes

S.No	Tax deduction and collection Account	Section	Nature of payment	Total amount of payment or receipt of the nature	Total amount on which tax was required to be	Total amount on which tax was deducted or	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected

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	Number (TAN)			specified in column (3)	deducted or collected out of (4)	collected at specified rate out of (5)		collected at less than specified rate out of (7)		deposited to the credit of the Central Government out of (6) and (8)
1	AHMD09 116C	194C	Payments to contractors	234193	234193	234193	2342	0	0	0

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

S.No	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported.	If not, please furnish list of details/ transactions which are not reported.
1	AHMD09116C	26Q	31/07/2018	26/09/2019	Yes	
2	AHMD09116C	26Q	31/10/2018	26/09/2019	Yes	
3	AHMD09116C	26Q	31/01/2019	26/09/2019	Yes	

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

S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment
Nil				

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

S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any
Nil							

35 b In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :

35 bA Raw materials :

S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage/ excess, if any
Nil										

35 bB Finished products :

S.No	Item Name	Unit	Opening stock	Purchase during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any
Nil								

35 bC By products :

S.No	Item Name	Unit	Opening stock	Purchase during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any
Nil								

36 In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-

S.No	(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) Total tax paid thereon Amount	Dates of payment

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	Nil		
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2.If yes, please furnish the following details:-		No
	Sl No.	Amount received (in Rs.)	Date of receipt
	Nil		
37	Whether any cost audit was carried out		Not Applicable
	If yes, give the details, if any, of 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		Not Applicable
	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		
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services as may be reported/identified by the auditor		Not Applicable
	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		

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

Sl No	Particulars	Previous Year			Preceding previous Year		
a	Total turnover of the assessee		2909412			5268246	
b	Gross profit / Turnover	1009938	2909412	34.71%	2942833	5268246	55.86%
c	Net profit / Turnover	426851	2909412	14.67%	994392	5268246	18.88%
d	Stock-in-Trade / Turnover	479972	2909412	16.50%	47290	5268246	0.90%
e	Material consumed/ Finished goods produced	0		0 %	0	0	%

(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

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

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

Sl No	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported.	If not, please furnish list of the details/ transactions which are not reported.
Nil						

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

Sl No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report
Nil				

A(c) If Not due, please enter expected date of furnishing the report

44 Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is kept in abeyance till 31st March, 2020)

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Sl No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
Nil						

Place BHAVNAGAR

Date 27/09/2019

Name DINESHBHAI GOVINDBHAI MITHAPARA

Membership Number 128602

FRN (Firm Registration Number) 128860W

Address MITHAPARA & ASSOCIATES, CHARTERED ACCOUNTANTS, 220, KRUSHNA DARSHAN, PARIMAL CHOWK, WAGHAWADI ROAD,, BHAVNAGAR, GUJARAT, 364001.

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Form Filing Details	
Revision/Original	Original

Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of MODVAT	Exchange Rate Change	Subsidy Grant	Total Amount
Addition Details(From Point No. 18)								
Plant & Machinery @ 15%								0
Total of Plant & Machinery @ 15%								
Plant & Machinery @ 40%								0
Total of Plant & Machinery @ 40%								

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 15%			0
Total of Plant & Machinery @ 15%			
Plant & Machinery @ 40%			0
Total of Plant & Machinery @ 40%			

RATHOD MARINE

(Prop. Dineshbhai B. Rathod)

Plot No. 326, Old L.I.G., Anandnagar, Bhavnagar

To,

Date : 27/09/2019

MITHAPARA & ASSOCIATES
Chartered Accountants
Bhavnagar.

CERTIFICATE

This is to certify the followings regarding audit u/s 44AB of the Income Tax Act, 1961 for the F.Y. 2018-19 (A.Y. 2019-20):

(1) All payments made relating to any expenditure covered u/s 40A(3) were made by account payee cheques drawn on a bank or account payee bank draft, as the case may be.

(2) All loan or deposit taken or accepted u/s 266SS, or repayment of the same u/s 269T, if any during the year under consideration were made through an account payee cheque or an account payee bank draft.

(3) In the absence of external vouchers for expenditure incurred, internally generated vouchers are certified to be true.

For, RATHOD MARINE

(Mr. Dineshbhai B. Rathod)
Proprietor

PROMOTER : CHETAN NAVINBHAI RAJYAGURU & OTHERS

PROJECT : ORCHID GREEN

AUDITOR'S REPORT OF FY 2018-19, 2019-20 2020-21:

Note :

1. **Ghanshyamsinh A. Gohil- Audited in F.Y. 2018-19, 2019-20 and attached here. In F.Y. 2020-21 he is not audited so not applicable.**
2. **Dineshbhai B. Rathod – Audited in F.Y. 2018-19, 2019-20,2020-21 and attached here**
3. **Jesalbhai Rathod – He is not audited in any financial year so not applicable.**
4. **Chetan Navinbhai Rajyaguru- He is not audited in any financial year so not applicable.**

FOR,

Chetan Navinbhai Rajyaguru & Others

Promoter cum Authorized Signatory