AUDIT REPORT

FOR THE ACCOUNTING YEAR

2019 – 2020

OF

M/S. SHREE KRISHNA ENTERPRISE

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 31/03/2020, and the Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020, attached herewith of SHREE KRISHNA ENTERPRISE, SURVE NO.-488/1, NR- ATAL BIHARI VAJPAYEE JAL UDHAN, SWAMINARAYAN SCHOOL ROAD, CHALA, VAPI, GUJARAT-396191. PAN - ACUFS9267K.

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 SURVE NO.-488/1, NR- ATAL BIHARI VAJPAYEE JAL UDHAN, SWAMINARAYAN SCHOOL ROAD, CHALA, VAPI, GUJARAT-396191 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, UDIN: 20130338AAAAGL3696

   (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, 2020 and

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

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

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

SN	Qualification Type	Observation/Qualification
1	Others	DEBTORS/RECEIBVABLE AND CEDITORS/PAYABLES/UNSECURED LOANS ARE SUBJECT TO CONFIRMATION
2	Others	Clause 34: We have conducted our audit in accordance with generally accepted principles of audit in India including principles of test checks and concept of materiality. During our test checks, no default in deduction of applicable TDS has been observed. The Assesses has also contended and certified and also observed by is during our test checks that he has deducted all applicable TDS in all cases test checked by us and in the rest of the cases we have relied on such certification.

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

Office : 235-Center Point, 2nd Floor, Nr. Mahavir Nagar, N.H.No.8, Vapi - 396191.
Ph.: 0260 - 2430800 Cell : 098257 57328 / 7226011889 • E-mail : akkanasagara@yahoo.com

For A.K.KANASAGARA AND CO.
Chartered Accountants

Ajitkumar Kantilal Kanasagara
(Proprietor)
M. No. : 130338
FRN : 0129481W
235, Center Point, N.H. No.- 8, Nr-Mahavir
Nagar, Vapi-396191 Gujarat
UDIN : 20130338AAAAGL3696

Date : 03/09/2020
Place : Vapi

UDIN : 20130338AAAAGL3696

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 : **SHREE KRISHNA ENTERPRISE**

2 Address : **SURVE NO.-488/1, NR- ATAL BIHARI VAJPAYEE JAL UDHAN, SWAMINARAYAN SCHOOL ROAD, CHALA, VAPI, GUJARAT-396191**

3 Permanent Account Number : **ACUFS9267K**

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

SN	Type	Registration Number
1	Goods and Services Tax (GUJARAT)	24ACUFS9267K1Z4

5 Status : **Firm**

6 Previous year from : **01/04/2019 to 31/03/2020**

7 Assessment year : **2020-21**

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

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

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. : **No**

NA	NA	NA	NA	NA	NA

10 a Nature of business or profession. : **AS PER ANNEXURE 'II'**

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**

Nil

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 'III'**

c List of books of account and nature of relevant documents examined. : **AS PER ANNEXURE 'IV'**

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

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, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned.

Description	Amount
Nil(Nil)	Nil

c Escalation claims accepted during the previous year.

Description	Amount
Nil	Nil

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

d Any other item of income.

Description	Amount
Nil	Nil

e Capital receipt, if any.

Description	Amount
Nil	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:

Details of property	Address line 1	Address line 1	City/Town/ District	State	Pincod e	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 :- : **NA**

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.
Nil	Nil	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
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
Nil	Nil	Nil	Nil	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
Nil	Nil

Personal expenditure

Particulars	Amount
Nil	Nil

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

A. K. KANASAGARA & CO. CHARTERED ACCOUNTANTS M.N. 130338 VAPI FRN No. 129484W

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
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

(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/Town/District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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/Town/District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any

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

Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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 : **AS PER ANNEXURE 'V'**

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 : **NA**

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

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**

23 Particulars of any payment made to persons specified under section 40A(2)(b). : **AS PER ANNEXURE 'VI'**

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

Section	Description	Amount
Nil	Nil	Nil

A. K. KANASAGARA & CO. CHARTERED ACCOUNTANTS M.N. 130338 VAPI FRN No. 125481W

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),(f) or (g) of section 43B, the liability for which:-

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

(a) Paid during the previous year

Section	Nature of Liability	Amount
Nil	Nil	Nil

(b) Not paid during the previous year;

Section	Nature of Liability	Amount
Nil	Nil	Nil

B Was incurred in the previous year and was:-

(a) paid on or before the due date for furnishing the return of income of the previous year 139(1); : **NA**

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

Section	Nature of Liability	Amount
Nil	Nil	Nil

state whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account : **No**

27 a Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts. : **Yes**

CENVAT / ITC	Amount	Treatment in Profit && Loss / Accounts
Opening Balance	1562931	INPUT TAX CREDIT PASS THROUGH BALANCE SHEET, NO EFFECT IN TRADING, PROFIT AND LOSS ACCOUNT
Credit Availed	2600814	INPUT TAX CREDIT PASS THROUGH BALANCE SHEET, NO EFFECT IN TRADING, PROFIT AND LOSS ACCOUNT
Credit Utilized	3030246	INPUT TAX CREDIT PASS THROUGH BALANCE SHEET, NO EFFECT IN TRADING, PROFIT AND LOSS ACCOUNT
Closing / outstanding Balance	1133499	INPUT TAX CREDIT PASS THROUGH BALANCE SHEET, NO EFFECT IN TRADING, PROFIT AND LOSS ACCOUNT

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

Type	Particular	Amount	Prior period
Nil	Nil	Nil	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**

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

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

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

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

Nature of income	Amount
Nil	Nil

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

Nature of income	Amount
Nil	Nil

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

Name of person from whom amount borrowed or repaid on hundi	PAN of the person	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

A Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year, If yes, please furnish the following details : **No**

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

B Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B, If yes, please furnish the following details : **No**

Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds	Details of interest expenditure brought forward as per sub-section (4) of section 94B	Details of interest expenditure carried forward as per sub-section (4) of section 94B

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

	during the previous year	30% of EBITDA as per (ii) above				
			Assessment Year	Amount	Assessment Year	Amount
Nil	Nil	Nil	Nil	Nil	Nil	Nil

C Whether the assessee has entered into an impermissible avoidance arrangement,as referred to in section 96, during the previous year. : **NA**

(This Clause is applicable from 1st April,2021)

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

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 :- : **NA**

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

(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

Name of the Payer	Address of the Payer	PAN of the Payer	Nature of transaction	Amount of receipt	Date Of receipt
Nil	Nil	Nil	Nil	Nil	Nil

(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 :-

Name of the Payer	Address of the Payer	PAN of the Payer	Amount of receipt
Nil	Nil	Nil	Nil

(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

Name of the Payee	Address of the Payee	PAN of the Payee	Nature of transaction	Amount of Payment	Date Of Payment
Nil	Nil	Nil	Nil	Nil	Nil

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

(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

Name of the Payee	Address of the Payee	PAN of the Payee	Amount of Payment
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
DURLABHBHAI S. KACHHAD (H.U.F)	VAPI	AAJHD1609K	2500000	2500000	Cheque	Account payee cheque

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

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:—

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
Nil	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

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

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: : **Yes**

AS PER ANNEXURE 'VII'

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

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
SRTS20561C	Form 26Q	31/07/2019	17/07/2019	Yes	
SRTS20561C	Form 26Q	31/10/2019	19/10/2019	Yes	
SRTS20561C	Form 26Q	31/01/2020	10/01/2020	Yes	
SRTS20561C	Form 26Q	31/07/2020	15/06/2020	Yes	

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

AS PER ANNEXURE 'VIII'

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

Item Name	Unit	Opening stock	Purchase during the previous year	Sale during the previous year	Closing Stock	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA

b In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products any by-products

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

(A) Raw materials

Item Name	Unit	Opening stock	Purchase during the previous year	Consumption during previous year	Sales during previous year	Closing Stock	Yield of finished product	% of yield	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

(B) Finished products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA

(B) By products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA

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

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

Amount received	Date of receipt
Nil	Nil

37 Whether any cost audit was carried out. ?" : **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			37876125			9818700
Gross profit/turnover	6275028	37876125	16.57	4405538	9818700	44.87
Net profit/turnover	1121133	37876125	2.96	294561	9818700	3.00
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
Nil	Nil	Nil	Nil	Nil	Nil

A. K. KANASAGARA & CO. CHARTERED ACCOUNTANTS M.N. 130333 VAPI FRN No. 129481W

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

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

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

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

If Not due , please enter expected date of furnishing the report

44 Break-up of total expenditure of entities registered or not registered under the GST.
(This Clause is applicable from 1st April,2021)

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

For A.K.KANASAGARA AND CO.
Chartered Accountants

Ajitkumar Kantilal Kanasagara
Proprietor
M. No. : 130338
FRN : 0129481W
235, Center Point, N.H. No.- 8, Nr-Mahavir Nagar, Vapi-396191 Gujarat
UDIN : 20130338AAAAGL3696

Date : 03/09/2020
Place : Vapi

Annexure 'I'

Names of partners/members and their profit sharing ratios

SN	Name	Profit Sharing Ratio (%)
1	DURLABHBHAI S. KACHHAD	50.00
2	VAJUBHAI S. KACHHAD	33.00
3	UKABHAI BHANABHAI	17.00

Annexure 'II'

Nature of business or profession

SN	Sector	Sub sector	Code
1	CONSTRUCTION	Building installation(06003)	06003

Annexure 'III'

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	SURVE NO.-488/1, NR-ATAL BIHARI VAJPAYEE JAL UDHAN, SWAMINARAYAN SCHOOL ROAD, CHALA		VAPI	GUJARAT	396191
2	BANK BOOK	SURVE NO.-488/1, NR-ATAL BIHARI VAJPAYEE JAL UDHAN, SWAMINARAYAN SCHOOL ROAD, CHALA		VAPI	GUJARAT	396191
3	GENERAL LEDGER	SURVE NO.-488/1, NR-ATAL BIHARI VAJPAYEE JAL UDHAN, SWAMINARAYAN SCHOOL ROAD, CHALA		VAPI	GUJARAT	396191
4	SALES REGISTER	SURVE NO.-488/1, NR-ATAL BIHARI VAJPAYEE JAL UDHAN, SWAMINARAYAN SCHOOL ROAD, CHALA		VAPI	GUJARAT	396191
5	PURCHASE REGISTER	SURVE NO.-488/1, NR-ATAL BIHARI VAJPAYEE JAL UDHAN, SWAMINARAYAN SCHOOL ROAD, CHALA		VAPI	GUJARAT	396191
6	JOURNAL REGISTER	SURVE NO.-488/1, NR-ATAL BIHARI VAJPAYEE JAL UDHAN, SWAMINARAYAN SCHOOL ROAD, CHALA		VAPI	GUJARAT	396191

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

Annexure 'IV'

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 REGISTER

Annexure 'V'

Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof

SN	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
1	Remuneration	40(b)	1130000	1130000	0	NIL
2	Interest	40(b)	2010744	2010744	0	NIL

Annexure 'VI'

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

SN	Name of related party	PAN	Relation	Nature of Transaction	Payment Made(Amount)
1	DURLABHBHAI S. KACHHAD	AFOPK5951K	PARTNER	REMUNEARTION	565000
2	DURLABHBHAI S. KACHHAD	AFOPK5951K	PARTNER	INTEREST	1081928
3	VAJUBHAI S. KACHHAD	AQDPK1012D	PARTNER	REMUNEARTION	372900
4	VAJUBHAI S. KACHHAD	AQDPK1012D	PARTNER	INTEREST	513163
5	UKABHAI BHANABHAI	AJMPB0690E	PARTNER	REMUNEARTION	192100
6	UKABHAI BHANABHAI	AJMPB0690E	PARTNER	INTEREST	415653

Annexure 'VII'

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)

A. K. KANASAGARA & CO. CHARTERED ACCOUNTANTS M.N. 130333 VAPI FRN No. 129481W

	1	2	3	4	5	6	7	8	9	10
1	SRTS20561C	194C	Payments to contractors	7704723	7704723	7704723	77047	0	0	0
2	SRTS20561C	194J	Fees for professional or technical services	36500	36500	36500	3650	0	0	0

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	SRTS20561C	14	16	15/07/2019
2	SRTS20561C	12	14	10/10/2019

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

Shree Krishna Enterprise
Sr.No 488/1, Swami Narayan
Gurukul Road Chala Vapi

Balance Sheet
1-Apr-2019 to 31-Mar-2020

Liabilities		as at 31-Mar-2020	Assets		as at 31-Mar-2020
Capital Account		4,80,06,240.75	**Fixed Assets**		
Durlabhbhai S. Kachhad - 50%	2,72,95,794.50				
Ukabhhai B Kalsariya - 17%	90,50,122.25		**Current Assets**		6,67,04,844.76
Vajubhai S Kachhad - 33%	1,16,60,324.00		Closing Stock	4,27,71,447.72	
			Sundry Debtors	1,90,14,916.08	
Loans (Liability)		1,49,20,412.71	Cash-in-Hand	2,64,772.00	
Bank OD A/c	1,42,20,412.71		Bank Accounts	46,53,708.96	
Unsecured Loans	7,00,000.00				
Current Liabilities		37,78,191.30			
Duties & Taxes	(-)11,33,499.00				
Sundry Creditors	49,11,690.30				
Suspense A/c					
Profit & Loss A/c					
Opening Balance					
Current Period	11,21,133.00				
Less: Transferred	11,21,133.00				
Total		6,67,04,844.76	**Total**		6,67,04,844.76

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

Signature valid
DURLABHBHAI SHISHABHAI KACHHAD
Digitally signed by DURLABHBHAI SHISHABHAI KACHHAD
Date: 2020.09.03 19:58:56 +05:30

Signature valid
AJIT KANTIBHAI KANSAGARA
Digitally signed by AJIT KANTIBHAI KANSAGARA
Date: 2020.09.03 19:50:02 +05:30

Shree Krishna Enterprise
Sr.No 488/1, Swami Narayan
Gurukul Road Chala Vapi

Profit & Loss A/c
1-Apr-2019 to 31-Mar-2020

Particulars	1-Apr-2019 to 31-Mar-2020		Particulars	1-Apr-2019 to 31-Mar-2020	
Opening Stock		5,11,86,581.09	**Sales Accounts**		3,78,76,125.00
Work in Progress_C & D Wing	2,79,25,882.09		*Sales As Per % Of Complition*	3,78,76,125.00	
Work in Progress_Land Purchase	2,32,60,699.00				
			Closing Stock		4,27,71,447.72
Phase -1 Purchase Accounts		1,53,15,490.84	*Work in Progress_C & D Wing*	1,95,10,748.72	
Purchase GST	1,53,15,490.84		*Work in Progress_Land Purchase*	2,32,60,699.00	
Direct Expenses		78,70,472.00			
Approval Fees_Nagarpalika	97,619.00				
Freight Charges 18%	26,600.00				
Freight Charges RCM_GST	51,895.00				
Labour Charges URD_GST	76,69,298.00				
Property Tax	25,060.00				
Phase -2 Purchases Account					
Gross Profit c/o		62,75,028.79			
		8,06,47,572.72			8,06,47,572.72
Indirect Expenses		51,53,895.79	Gross Profit b/f		62,75,028.79
Accounting Fees	24,000.00				
Advertising Exp. 5%	15,000.00				
Bank Charges	32,188.96				
Computer Expense_18%	2,880.00				
Electricity Expenses Non GST	3,68,005.57				
Gas Connection Exp	2,88,330.00				
Insurance On Building-18%	55,296.77				
Interest on Bank OD A/c	10,88,956.00				
Interest to Partners	20,10,744.00				
Internet Expenses-18%	7,500.00				
Intrest on TDS	30.00				
Loading / Unloading Charges_18%	15,695.00				
Loading/Unloading Charges_28%	125.00				
Nagarpalika Fees	32,540.00				
Office Expenses	4,993.00				
Office Expenses_18%	924.75				
Professional Fees	33,000.00				
Professional Fees_18%	36,500.00				
Remuneration to Partners	11,30,000.00				
Rera Consultancy Fees	4,000.00				
Round Off	202.30				
Software Expense -18%	1,186.44				
Telephone Expenses	1,798.00				
Nett Profit		11,21,133.00			

continued ...

Signature valid
Digitally signed by DURLABHBHAI SHISHABHAI KACHHAD
Date: 2020.09.03 19:59:03 +05:30

Signature valid
Digitally signed by AJIT KANTIBHAI KANSAGARA
Date: 2020.09.03 19:59:05 +05:30

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

Shree Krishna Enterprise

Profit & Loss A/c : 1-Apr-2019 to 31-Mar-2020

Particulars	1-Apr-2019 to 31-Mar-2020	Particulars	1-Apr-2019 to 31-Mar-2020
Total	**62,75,028.79**	**Total**	**62,75,028.79**

A. K. KANASAGARA & CO. CHARTERED ACCOUNTANTS M.N. 130338 VAPI FRN No. 12946W

Signature valid DURLABHBHAI SHISHABHAI KACHHAD Digitally signed by DURLABHBHAI SHISHABHAI KACHHAD Date: 2020.09.03 19:59:07 +05:30

Signature valid AJIT KANTIBHAI KANSAGARA Digitally signed by AJIT KANTIBHAI KANSAGARA Date: 2020.09.03 19:59:09 +05:30

Shree Krishna Enterprise

Sr.No 488/1, Swami Narayan
Gurukul Road Chala Vapi

Group: Capital Account

1-Apr-2019 to 31-Mar-2020

Date		Particulars	Vch Type	Vch No.	Debit	Credit
		Durlabhbhai S. Kachhad - 50%				
1-4-2019	Dr	**Opening Balance**				**2,16,38,574.50**
1-6-2019	Cr	SBI Bank_Current A/c-5502	Payment	45	2,00,000.00	
6-8-2019	Cr	SBI Bank_Current A/c-5502	Payment	102	50,000.00	
24-9-2019	Cr	Penalty On GST	Journal	28	250.00	
30-9-2019	Cr	SBI Bank_OD A/c-6063	Payment	126	1,00,000.00	
	Cr	Income Tax Paid	Journal	29	34,525.00	
28-2-2020	Cr	SBI Bank_OD A/c-6063	Payment	262	4,00,000.00	
13-3-2020	Cr	SBI Bank_OD A/c-6063	Payment	277	1,00,000.00	
17-3-2020	Dr	SBI Bank_Current A/c-5502	Receipt	136		5,00,000.00
	Dr	SBI Bank_Current A/c-5502	Receipt	137		10,00,000.00
18-3-2020	Dr	SBI Bank_Current A/c-5502	Receipt	140		10,00,000.00
21-3-2020	Dr	SBI Bank_Current A/c-5502	Receipt	143		4,00,000.00
23-3-2020	Dr	SBI Bank_Current A/c-5502	Receipt	144		10,00,000.00
24-3-2020	Dr	SBI Bank_Current A/c-5502	Receipt	145		5,80,000.00
31-3-2020	Cr	Donation A/c	Journal	60	5,500.00	
	Dr	Profit & Loss A/c	Journal	61		5,60,567.00
	Dr	Remuneration to Partners	Journal	62		5,65,000.00
	Dr	Interest to Partners	Journal	63		10,81,928.00
	Cr	Advance Income Tax	Journal	64	1,40,000.00	
					10,30,275.00	2,83,26,069.50
	Cr	**Closing Balance**			2,72,95,794.50	
					2,83,26,069.50	**2,83,26,069.50**
		Ukabhhai B Kalsariya - 17%				
1-4-2019	Dr	**Opening Balance**				**83,13,069.75**
24-9-2019	Cr	Penalty On GST	Journal	28	85.00	
30-9-2019	Cr	Income Tax Paid	Journal	29	11,738.50	
31-3-2020	Cr	Donation A/c	Journal	60	1,870.00	
	Dr	Profit & Loss A/c	Journal	61		1,90,593.00
	Dr	Remuneration to Partners	Journal	62		1,92,100.00
	Dr	Interest to Partners	Journal	63		4,15,653.00
	Cr	Advance Income Tax	Journal	64	47,600.00	
					61,293.50	91,11,415.75
	Cr	**Closing Balance**			90,50,122.25	
					91,11,415.75	**91,11,415.75**
		Vajubhai S Kachhad - 33%				
1-4-2019	Dr	**Opening Balance**				**1,02,63,269.50**
24-9-2019	Cr	Penalty On GST	Journal	28	165.00	
30-9-2019	Cr	Income Tax Paid	Journal	29	22,786.50	
23-10-2019	Dr	SBI Bank_Current A/c-5502	Receipt	59		1,75,000.00
24-10-2019	Dr	SBI Bank_Current A/c-5502	Receipt	64		85,000.00
31-3-2020	Cr	Donation A/c	Journal	60	3,630.00	
	Dr	Profit & Loss A/c	Journal	61		3,69,973.00
	Dr	Remuneration to Partners	Journal	62		3,72,900.00
	Dr	Interest to Partners	Journal	63		5,13,163.00

Signature valid
DURLABHBHAI SHISHABHAI KACHHAD
Digitally signed by DURLABHBHAI SHISHABHAI KACHHAD
Date: 2020.09.03 19:59:10 +05:30

Signature valid
AJIT KANTIBHAI KANSAGARA
Digitally signed by AJIT KANTIBHAI KANSAGARA
Date: 2020.09.03 19:59:12 +05:30

A. K. KANASAGARA & CO. CHARTERED ACCOUNTANTS
M.N. 130338
FRN No. 129...
VAPI

continued ...

Shree Krishna Enterprise

Group: Capital Account : 1-Apr-2019 to 31-Mar-2020

Date		Particulars	Vch Type	Vch No.	Debit	Credit
			Vajubhai S Kachhad - 33% (Continued)			
31-3-2020	Cr	**Advance Income Tax**	**Journal**	64	92,400.00	
					1,18,981.50	1,17,79,305.50
	Cr	**Closing Balance**			1,16,60,324.00	
					1,17,79,305.50	**1,17,79,305.50**

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

Signature valid DURLABHBHAI SHISHABHAI KACHHAD Digitally signed by DURLABHBHAI SHISHABHAI KACHHAD Date: 2020.09.03 19:59:14 +05:30

Signature valid AJIT KANTIBHAI KANSAGARA Digitally signed by AJIT KANTIBHAI KANSAGARA Date: 2020.09.03 19:59:16 +05:30

Shree Krishna Enterprise

Sr.No 488/1, Swami Narayan
Gurukul Road Chala Vapi

Loans (Liability)

Group Summary
1-Apr-2019 to 31-Mar-2020

	Closing Balance	
	Debit	Credit
Bank OD A/c		**1,42,20,412.71**
SBI Bank_OD A/c-6063		*1,42,20,412.71*
Unsecured Loans		**7,00,000.00**
Dilipkumar V Sharma Loan		*5,00,000.00*
Sultana M Ansari Loan		*2,00,000.00*
Grand Total		**1,49,20,412.71**

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

Signature valid
DURLABHBHAI SHISHABHAI KACHHAD
Digitally signed by DURLABHBHAI SHISHABHAI KACHHAD
Date: 2020.09.03 19:59:17 +05:30

Signature valid
AJIT KANTIBHAI KANSAGARA
Digitally signed by AJIT KANTIBHAI KANSAGARA
Date: 2020.09.03 19:59:19 +05:30

Shree Krishna Enterprise

Sr.No 488/1, Swami Narayan

Gurukul Road Chala Vapi

Current Liabilities

Group Summary

1-Apr-2019 to 31-Mar-2020

	Closing Balance	
	Debit	Credit
Duties & Taxes	**11,33,499.00**	
CGST	*6,05,305.00*	
SGST	*5,28,194.00*	
Provisions		
Sundry Creditors	**4,71,000.00**	**53,82,690.30**
GST Creditors	3,10,000.00	28,62,462.70
Chheda Ply and Veneer		13,310.00
Hardik Enterprise		6,64,712.50
Infinity Infratech		1,92,664.00
Jalaram Creamics		94,164.00
Krishna Carting		82,891.00
Maheshwari Trading Co.		1,75,000.00
National Electricals		6,335.00
Om Pipes & Steel Traders		93,656.10
Paras Electric		29,319.00
Parshwanath Electricals		84,347.00
Parth Ceramics		6,38,321.00
Sai Electric & Hardwae		7,906.00
Shree Ashapura Stone		5,08,533.30
Shree Daudayal Ispat		34,265.10
Ultra Tech Cement Limited	3,10,000.00	
Variety Ceramic		27,768.00
Vishal Ispat		2,09,270.70
DGVCL		*2,797.00*
Diwali D Kachhad		*3,00,000.00*
Harshil Rajesh Thakor	*11,000.00*	
Manibhai Bhagvanbhai Gohil		*2,38,224.60*
Manjula Kachhad		*8,89,602.00*
Milan D. Kachhad_labour		*1,00,000.00*
R.K Enterprise	*1,50,000.00*	
Vajubhai Kachhad_HUF (Labour)		*9,89,604.00*
Grand Total	**16,04,499.00**	**53,82,690.30**

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

Signature valid DURLABHBHAI SHISHABHAI KACHHAD Digitally signed by DURLABHBHAI SHISHABHAI KACHHAD Date: 2020.09.03 19:59:21 +05:30

Signature valid AJIT KANTIBHAI KANSAGARA Digitally signed by AJIT KANTIBHAI KANSAGARA Date: 2020.09.03 19:59:23 +05:30

Shree Krishna Enterprise
Sr.No 488/1, Swami Narayan
Gurukul Road Chala Vapi

Current Assets
Group Summary
1-Apr-2019 to 31-Mar-2020

	Closing Balance	
	Debit	Credit
Closing Stock	**4,27,71,447.72**	
Work in Progress_C & D Wing	*1,95,10,748.72*	
Work in Progress_Land Purchase	*2,32,60,699.00*	
Sundry Debtors	**1,90,14,916.08**	
C-101_Priya Agrawal	*31,500.00*	
C-102_sumti Savpan Chand	*34,650.00*	
C-103_JaduMani	*31,250.00*	
C-104_Sejalben Dharm Patel	*84,000.00*	
C-105_Dipti Bhupat	*92,400.00*	
C-106_Aartiben Sanjay Harijan	*4,99,060.00*	
C-201_vipin Sing	*84,000.00*	
C-202_Bebaben Ravindra patil	*34,650.00*	
C-203_Deepali Anil	*31,500.00*	
C-204_Hanumant Gayakvad	*31,500.00*	
C-205_Shila Shankthaprasad Tiwari	*34,649.00*	
C-206_Shailendra	*5,69,060.00*	
C-301_Ravindrakumar Rajut	*31,500.00*	
C-302_Anandsagar shri Gorkhnath	*34,650.00*	
C-303_Pradeep Giri	*31,500.00*	
C-304_Tarunaben Gajubhai	*3,69,060.00*	
C-305_Swati Satish	*6,20,466.00*	
C 401_Gyan Devi Harish Chandra Yadav	*31,500.00*	
C-402_Jyoti Raulo	*34,651.00*	
C-403_Kishan Chandra Tripathi	*31,500.00*	
C-405 Latika Mehta	*34,651.00*	
C-501__Binaben V Patel	*5,64,060.00*	
C-502_ Vinodbhai R. Patel	*5,53,560.00*	
C-503_Priyanshi V Patel	*5,64,060.00*	
C-504_ Laxmi S. Ankar	*31,502.00*	
C-505_lata Samser	*34,650.00*	
C-506 Shubhash Singh	*31,500.00*	
C-601 Lumbharam	*31,500.00*	
C-602_Savita B Pawar	*92,402.00*	
C-603_Laksman Sitaram Anuse	*31,500.08*	
C 604_Bharti Rakeshkumar	*31,500.00*	
C-605 Bhumika Ritesh Ahir	*92,400.00*	
C-606_Ajit Chahu	*5,69,060.00*	
C-704_Manohar Mail_(Cancel)	*6,19,060.00*	
D-105_Anita Devi	*8,29,695.00*	
D-108_Gudhiya Sadhu Singh	*6,20,966.00*	
D-201_Vidhya Jadhav	*6,20,466.00*	
Carried Over	**6,17,86,363.80**	

Signature valid DURLABHBHAI SHISHABHAI KACHHAD Digitally signed by DURLABHBHAI SHISHABHAI KACHHAD Date: 2020.09.03 19:59:25 +05:30

Signature valid AJIT KANTIBHAI KANSAGARA Digitally signed by AJIT KANTIBHAI KANSAGARA Date: 2020.09.03 19:59:27 +05:30

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

continued ...

Shree Krishna Enterprise

Current Assets Group Summary : 1-Apr-2019 to 31-Mar-2020

	Closing Balance	
	Debit	Credit
Brought Forward	**6,17,86,363.80**	
D-202_Sushila Giri	*5,19,060.00*	
D-203 Rekha Gupta	*6,19,060.00*	
D-205_Ratan Sarvsv Mandal	*8,00,695.00*	
D-206_Renudevi	*5,69,060.00*	
D-207_Renudevi	*5,69,060.00*	
D-208 Renudevi Ranjit Kumar	*5,85,966.00*	
D-301_Megha Ashish Parab	*6,10,966.00*	
D-302 Bhagyashree Anil Bhagat	*6,19,060.00*	
D-303 Sonali Sachin Yadav	*5,64,062.00*	
D-304_Baby Manoj Singh	*6,84,966.00*	
D-305_subhankar Dhara	*8,29,694.00*	
D-306 Arti Devi	*5,49,060.00*	
D-307 Kirti Sanyay Khandagale	*5,64,059.00*	
D-405_Ishwar Bhatt	*9,29,695.00*	
D-505 Vinaykumar Singh	*2,03,695.00*	
D-506_Binitakumari	*5,68,060.00*	
D-507_Parmeshvari Ramkrishna Nadar	*5,64,060.00*	
D-607_Pramod Prasad	*5,69,060.00*	
Cash-in-Hand	**2,64,772.00**	
Cash	*2,64,772.00*	
Bank Accounts	**46,53,708.96**	
SBI Bank_Collection A/c-3617	*50,705.00*	
SBI Bank_Current A/c-5502	*46,01,915.27*	
SBI Bank_Rera A/c-4303	*1,088.69*	
Grand Total	**6,67,04,844.76**	

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

Signature valid DURLABHBHAI SHISHABHAI KACHHAD Digitally signed by DURLABHBHAI SHISHABHAI KACHHAD Date: 2020.09.03 19:59:28 +05:30

Signature valid AJIT KANTIBHAI KANSAGARA Digitally signed by AJIT KANTIBHAI KANSAGARA Date: 2020.09.03 19:59:30 +05:30

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 A.K.KANASAGARA AND CO.
CHARTERED ACCOUNTANTS

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

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

Signature valid
DURLABHBHAI SHISHABHAI KACHHAD
Digitally signed by DURLABHBHAI SHISHABHAI KACHHAD
Date: 2020.09.03 19:59:32 +05:30

Signature valid
AJIT KANTIBHAI KANSAGARA
Digitally signed by AJIT KANTIBHAI KANSAGARA
Date: 2020.09.03 19:59:34 +05:30