

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. **We** have examined the balance sheet as at 31st March **2020** and the **Profit and loss account** for the period beginning from **01/04/2019** to ending on **31/03/2020** attached herewith, of **CHIRAG CHANDRAKANT PANDYA 8,Vaishali Society,KARELIBAUG., VADODARA, GUJARAT, 390018 AJFPP0100Q.**

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 **8,Vaishali Society,KARELIBAUG,** and **0** branches.

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

Assessee s Responsibility for the Financial Statements | The assessee is responsible for the preparation of the aforesaid financial statements that give a true and fair view of the financial position and financial performance in accordance with the Accounting Standards issued by the ICAI. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. | Tax Auditors Responsibility: | Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the ICAI. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. | An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor s judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entitys internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

(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 purposes 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** knowledge and belief, were necessary for the 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 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 **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 and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications
1	Others.	1.Assessee's Responsibility : The assessee is responsible for the preparation of the statement of particulars required to be furnished under Section 44AB of the Income Tax Act, 1961 attached herewith in Form No. 3CD read with Rule 6G(1)(b) of the Income Tax Rules, 1962 that give true and correct particulars as per the provisions of the Income Tax Act, 1961 read with the Rules, Notifications, Circulars etc. that are to be included in the statement
2	Others.	2.Tax Auditor's Responsibility : We are responsible for verifying the statement of particulars required to be furnished under Section 44AB of the Income Tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G(1)(b) of the Income Tax Rules, 1962. We have conducted our verification of the statement in accordance with the Guidance Note on Tax Audit under Section 44AB of the Income Tax Act, 1961 issued by the Institute of Chartered Accountants of India.
3	Others.	3.Reporting of GST related amounts under Clause 14 and Clause 27(a) is as per amounts entered and balances appearing in the books of accounts which may not necessarily match with returns filed under GST Law.

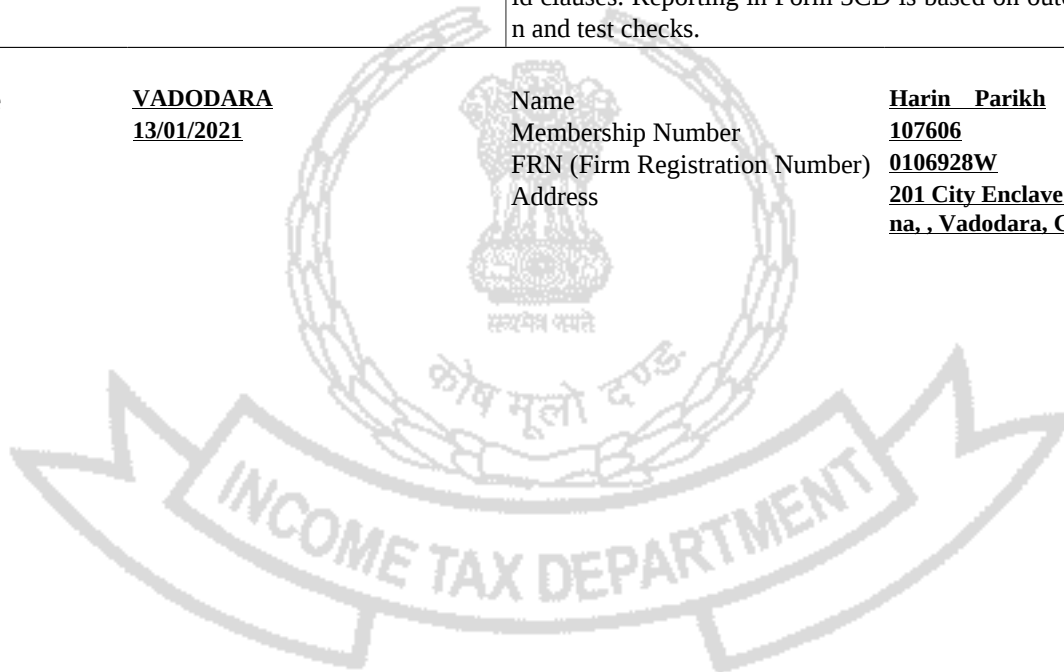
4	Others.	4.Examination and Reporting under Clause 21(b) and Clause 34 relating to TDS has been done based on examination of information prepared by the assessee and further on verification of TDS Returns filed by the assessee. In view of the volume of information, we have applied test checks to the information prepared to examine compliances with the requirement under the said clauses. Reporting in Form 3CD is based on outcome of such examination and test checks.
5	Others.	5.For reporting under Clause 21(d), we have examined the records of the assessee by application of sample selection and test check techniques to the voluminous data. Based on our examination, we have not come across any instance of any violation of S. 40A(3)/(3A) read with Rule 6DD. The same is further supported by a Certificate obtained from Management to that effect.
6	Others.	6.Reporting under Clause 21(a), 23, 31, 37, 28, 39 and 42 has been done based on examination of information provided by the assessee company, representations made by management and certified by the executive director of the assessee.
7	Others.	7.Examination and Reporting under Clause 21(b) and Clause 34 relating to TDS has been done based on examination of information prepared by the assessee and further on verification of TDS Returns filed by the assessee. In view of the volume of information, we have applied test checks to the information prepared to examine compliances with the requirement under the said clauses. Reporting in Form 3CD is based on outcome of such examination and test checks.

Place
Date

VADODARA
13/01/2021

Name
Membership Number
FRN (Firm Registration Number)
Address

Harin Parikh
107606
0106928W
201 City Enclave Opp. Polground Bagikha
na, , Vadodara, GUJARAT, 390001



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		CHIRAG CHANDRAKANT PANDYA			
2	Address		8,Vaishali Society,KARELIBAUG, , VADODARA, GUJARAT, 390018			
3	Permanent Account Number (PAN)		AJFPP0100Q			
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	24AJFPP0100Q1ZC			
5	Status		Individual			
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					
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted				
	1	Clause 44AB(e)- When provisions of section 44AD(4) are applicable				
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 (%)
		Nil				
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
		CONSTRUCTION	Building of complete constructions or parts- civil contractors			06002
10	b	If there is any change in the nature of business or profession, the particulars of such change				
		Business	Sector	SubSector		Code
		Nil				
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
		CASH BOOK, BANK BOOK, JOURNAL, MEMBERS REGISTER, LEDGER ETC.	Gokuldharm Signature	Opp Avadh Vihar	Koyali, Vadodara	GUJARAT
						PinCode
						391330
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above				
		Books Examined				
		CASH BOOK, BANK BOOK, JOURNAL, MEMBERS REGISTER, LEDGER ETC.				
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.							
	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	The books of accounts of the assessee has been prepared in accordance with the Generally Accepted Accounting principles as applicable in India as well as by following the fundamental accounting assumptions of Going concern, Consistency and Accrual basis of accounting. The Significant Accounting Policies are as disclosed in the notes of financial statements. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year						
	ICDS II - Valuation of Inventories	Method of Valuation is as per Clause 14(a) to this Report. Closing Stock - Rs.37142448/-						
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Contingent Liabilities are not recognised. No major provisions made during the year or brought forward from previous year. Provisions mean liabilities which can be measured only by using a substantial degree of estimation. No Contingent Asset Recognised.						
	ICDS V - Tangible Fixed Assets	Disclosures made under Clause 18 of this report cover the disclosures required by ICDS V						
	ICDS VII - Governments Grants	Not Applicable						
	ICDS IV - Revenue Recognition	In cases where the Land parcels are acquired under development agreements without possession and the assessee is developing shops / commercial buildings, the revenue is recognised on Percentage Completion basis.						
14 a	Method of valuation of closing stock employed in the previous year.			Land / Development Rights - Cost. WIP - Percentage Completion Method.				
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						
	Nil							
16 e	Capital receipt, if any							
	Description	Amount						
	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 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				Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
				Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy/Grant (4)			
	Furnitures & Fittings @ 10%	10%	67621						6762	60859
	Plant & Machinery @ 15%	15%	3843476	168658				168658	596775	3415358
	Plant & Machinery @ 40%	40%	6720	16150				16150	9148	13722
* 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 14 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.	
	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 available	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 section 200(1)									
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	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 available	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 available	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 available	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 available	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)											0
(v) wealth tax under sub-clause (iia)											0
(vi) royalty, license fee, service fee etc. under sub-clause (iib).											0
(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 available	Address Line 1	Address Line 2	City	Pincode			
(viii) payment to PF /other fund etc. under sub-clause (iv)											0
(ix) tax paid by employer for perquisites under sub-clause (v)											0
(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 Number of the payee, if available	Account 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 Number of the payee, if available	Account of the payee, if available					
(e) Provision for payment of gratuity not allowable under section 40A(7)											0
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)											0
(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)											0
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006										0
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 transaction	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			GST Payable	300918		
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				Yes		
	CENVAT/ITC	Amount			Treatment in Profit and Loss/Accounts		
	Opening Balance	85831			No Effect		
	Credit Availed	633440			No Effect		
	Credit Utilized	719271			No Effect		
	Closing/Outstanding Balance	0			No Effect		
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 it relates (Year in yyyy-yy format)			
	Nil						
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia)						
	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)(viiib). 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						
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 forward 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 during the previous year	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.				
	1	Chandrakant C Pandya	Vadodara		750000	No	750000	Yes-Cheque	Account payee cheque				
31 b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-												
	S.No.	Name of the person from whom specified sum is received	Permanent Account Number (if specified)	Amount of specified sum	Whether the specified sum was taken or	In case the specified sum was taken or accepted							

	whom specified sum is received		available with the assessee) of the person from whom specified sum is received	sum taken or accepted	accepted by cheque or bank draft or use of electronic clearing system through a bank account	by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
1	Maya Sharma	Vadodara		200000	Yes-Cheque	Account payee cheque
2	Upadhyay Nikhilesh Surendrakumar	Vadodara		300000	Yes-Cheque	Account payee cheque
3	Pankti Neeraj Rana	Vadodara		250000	Yes-Cheque	Account payee cheque
4	Nikhilesh	Vadodara		120000	Yes-Cheque	Account payee cheque
5	Dilipbhai S. Parmar	Vadodara		120000	Yes-Cheque	Account payee cheque
6	Dharamvirkumar Mehta	Vadodara		350000	Yes-Cheque	Account payee cheque
7	Priti Vijay Vyas	Vadodara		1000111	Yes-Cheque	Account payee cheque
8	Bhavinchandra J Valand	Vadodara		326000	Yes-Cheque	Account payee cheque
9	Badalgiri A Goswami	Vadodara		100000	Yes-Cheque	Account payee cheque
10	Madhvi Hiren Bhavsar	Vadodara		150000	Yes-Cheque	Account payee cheque
11	Vijay Tiwari	Vadodara		501000	Yes-Cheque	Account payee cheque
12	Monark R Joshi & Mansi Sheth	Vadodara		20000	Yes-Cheque	Account payee cheque
13	Prerak Ashokbhai Shah	Vadodara		150000	Yes-Cheque	Account payee cheque
14	Tarak Ashokbhai Shah	Vadodara		150000	Yes-Cheque	Account payee cheque
15	Kripa Shankar Pandey	Vadodara		250000	Yes-Cheque	Account payee cheque
16	Rajendra Pavankumar Shukla	Vadodara		400000	Yes-Cheque	Account payee cheque
17	Parmar Padmaben Sureshbhai	Vadodara		350000	Yes-Cheque	Account payee cheque
18	Meenaben H Patel	Vadodara		350000	Yes-Cheque	Account payee cheque
19	Rashmikaben Sureshbhai J. Patel	Vadodara		150000	Yes-Cheque	Account payee cheque
20	Utpal Sukla Baidya	Vadodara		550000	Yes-Cheque	Account payee cheque
21	Ritesh Ray	Vadodara		100000	Yes-Cheque	Account payee cheque
22	Mukesh Jaswantsinh Gohil & Bhagatsing J Gohil	Vadodara		250000	Yes-Cheque	Account payee cheque
23	Sanjay Harshalia	Vadodara		200000	Yes-Cheque	Account payee cheque
24	Sanjay Harshalia	Vadodara		100000	Yes-Cheque	Account payee cheque
25	Drashti Jitendra Chavda	Vadodara		250000	Yes-Cheque	Account payee cheque
26	Nilesh Himmatlal Mistry	Vadodara		951000	Yes-Cheque	Account payee cheque
27	Renjith Panicker	Vadodara		254310	Yes-Cheque	Account payee cheque

28	Maa Engineering [Sunitasing]	Vadodara		650000	Yes-Cheque	Account cheque	payee
29	Maa Engineering [Sunitasing]	Vadodara		650000	Yes-Cheque	Account cheque	payee
30	Nisarge Rameshcandra Pancholi	Vadodara		200000	Yes-Cheque	Account cheque	payee
31	Nisarge Rameshcandra Pancholi	Vadodara		400000	Yes-Cheque	Account cheque	payee
32	Nisarge Rameshcandra Pancholi	Vadodara		50000	Yes-Cheque	Account cheque	payee
33	Hardik Indukumar Kadia	Vadodara		90000	Yes-Cheque	Account cheque	payee
34	Suresh B Vansodiya	Vadodara		219200	Yes-Cheque	Account cheque	payee
35	Bindu R Chaudhari	Vadodara		500000	Yes-Cheque	Account cheque	payee
36	Akruti Rameshbhai Bharucha	Vadodara		150000	Yes-Cheque	Account cheque	payee
37	Santosh D Pardeshi	Vadodara		200000	Yes-Cheque	Account cheque	payee
38	Sargava Dharam	Vadodara		500000	Yes-Cheque	Account cheque	payee
39	Patel Harshad Kanaiyalal'	Vadodara		138889	Yes-Cheque	Account cheque	payee
40	Patel Harshad Kanaiyalal	Vadodara		100000	Yes-Cheque	Account cheque	payee
41	Tf 03 Sargava Dharmaram B	Vadodara		875000	Yes-Cheque	Account cheque	payee
42	Sargava Dharam B	Vadodara		875000	Yes-Cheque	Account cheque	payee
43	Alpa / Dharmendrasinh R. Parmar	Vadodara		100000	Yes-Cheque	Account cheque	payee
44	Padhiyar Ranjithhai Babubhai	Vadodara		150000	Yes-Cheque	Account cheque	payee
45	Priyankaben D Parmar	Vadodara		100000	Yes-Cheque	Account cheque	payee
46	9b Anand Shyamsundar Aggrawal	Vadodara		201000	Yes-Cheque	Account cheque	payee
47	Neutrom Infinity [Abhishek Ray]	Vadodara		645000	Yes-Cheque	Account cheque	payee
48	Sheetal Macwan & Josef Macwan	Vadodara		51000	Yes-Cheque	Account cheque	payee
49	Sheeta J Macwan	Vadodara		51000	Yes-Cheque	Account cheque	payee
50	Subhash Chandra	Vadodara		100000	Yes-Cheque	Account cheque	payee
51	Subhash Chandra	Vadodara		200000	Yes-Cheque	Account cheque	payee
52	Aanand Shekhar Sing [A G Associates]	Vadodara		200000	Yes-Cheque	Account cheque	payee
53	Anand Shekar Sing [A G Associates]	Vadodara		400000	Yes-Cheque	Account cheque	payee
54	Gauri Sing [A G Associates]	Vadodara		500000	Yes-Cheque	Account cheque	payee
55	Gauri Sing [A G Associates]	Vadodara		200000	Yes-Cheque	Account cheque	payee
56	Sanjay Harshalia	Vadodara		200000	Yes-Cheque	Account cheque	payee
57	Sanjay Harshalia	Vadodara		100000	Yes-Cheque	Account cheque	payee
58	Sargava Dharam	Vadodara		500000	Yes-Cheque	Account cheque	payee

(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
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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
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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
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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
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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 clearing system through a bank account.	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.
1	Yogeshwarsinh Zala	Vadodara		49000	49000	Yes-Cheque	Account payee cheque
2	Ravi Kumar Singh	Vadodara		51000	51000	Yes-Cheque	Account payee cheque
3	Premdevi B Meena	Vadodara		200000	900000	Yes-Cheque	Account payee cheque
4	Vinodkumar Gupta	Vadodara		100000	351000	Yes-Cheque	Account payee cheque

		5	Hiteshbhai Patel	Vadodara		600000	200000	Yes-Cheque	Account payee cheque			
		6	Mayuriben Shahstri	Vadodara		500000	750000	Yes-Cheque	Account payee cheque			
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	80D	40969								
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 Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified	Total amount on which tax was required to be deducted	Total amount on which tax was deducted or collected	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited

					in column (3)	or collected out of (4)	at specified rate out of (5)		at less than specified rate out of (7)		to the credit of the Central Government out of (6) and (8)	
	1	BRDC022 49C	194C	Payments to contra ctor and sub-contr actors	1033324	1033324	1033324	14550	0	0	0	
	2	BRDC022 49C	194J	Fees for pr ofessional or technic al services	25000	25000	25000	2500	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	BRDC02249C	26Q	31/07/2020	03/07/2020	Yes					
34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7).If yes, please furnish									Not Applicable	
		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 principal items of goods traded										
		S.No	Item Name	Unit	Opening stock	Purchas- es 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	Consumpti- on during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percent- age of yield	Shortage/ excess, if any
		Nil										
35	bB	Finished products :										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactur- ed 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	Purchases during the previous year	Quantity manufactur- ed 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	
		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	20115073			17581017			
b	Gross profit / Turnover	3022804	20115073	15.03%	2159072	17581017	12.28%	
c	Net profit / Turnover	755743	20115073	3.76%	607397	17581017	3.45%	
d	Stock-in-Trade / Turnover	27317395	20115073	135.81%	37142448	17581017	211.26%	
e	Material consumed/ Finished goods produced			%			%	
(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							Not Due
	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)
	Sl No.	Total amount Expenditure incurred during the year
		Expenditure in respect of entities 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
		Expenditure relating to entities not registered under GST
		Nil

Place **VADODARA**
Date **13/01/2021**

Name **Harin Parikh**
Membership Number **107606**
FRN (Firm Registration Number) **0106928W**
Address **201 City Enclave Opp. Polground Bagikha na, , Vadodara, GUJARAT, 390001,**

Form Filing Details
Revision/Original Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Furnitures & Fittings @ 10%								
Total of Furnitures & Fittings @ 10%								
Plant & Machinery @ 15%	1	31/05/2019	31/05/2019	101393	0	0	0	101393
Plant & Machinery @ 15%	2	31/12/2019	31/12/2019	67265	0	0	0	67265
Total of Plant & Machinery @ 15%								168658
Plant & Machinery @ 40%	1	31/05/2019	31/05/2019	16150	0	0	0	16150
Total of Plant & Machinery @ 40%								16150

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			
Plant & Machinery @ 40%			
Total of Plant & Machinery @ 40%			