# TAX AUDIT REPORT U/S 44AB OF THE IT ACT

# OF

# M/S. ODHAVKRUPA DEVELOPERS

# FOR THE YEAR ENDING

# 31ST MARCH 2022


## KAKARIA AND ASSOCIATES LLP

## CHARTERED ACCOUNTANTS

Address: "Kakaria's Excellenza, Royal Fortune Complex, Daman Road, Chala, Vapi-396191.

Tele Fax : (0260) - 6191000 (30 Lines)

Website : www.kakariaassociates.com

Email ID : ho@kakariaassociates.com

FROM :-
M/S. ODHAVKRUPA DEVELOPERS
SURVEY NO.311 OPP HARIA PARK
VAPI SILVASSA ROAD,
DUNGRA VAPI, VAPI-396191.
Date : 01.04.2021

TO,
KAKARIA AND ASSOCIATES LLP
KAKARIA'S EXCELLENZA"
ROYAL FORTUNE COMPLEX,
DAMAN ROAD, CHALA,
VAPI-396191

Sir,

**Subject : Appointment as Tax Auditors Under Section 44AB of the Income tax Act, 1961, for the Accounting Year Ending on 31.03.2022 relevant to Assessment year 2022-23.**

We are pleased to inform you that your firm has been appointed as tax auditors of our firm for conducting the audit under section 44AB of the Income Tax Act, 1961 for the assessment year 2022-23.

We will be grateful if you would kindly send us your acceptance of this appointment.

Yours Faithfully,

M/S . ODHAVKRUPA DEVELOPERS

PARTNER

To,
**M/S. ODHAVKRUPA DEVELOPERS**
**SURVEY NO 311, OPP HAIRA PARK**
**VAPI SILVASSA ROAD,**
**DUNGRA, VAPI-396191**

Dear Sir,

I thank you for your letter dated **01.04.2022** appointing me as auditors of your Firm for conducting the audit under section 44AB of the Income Tax Act, 1961, for the accounting year ending on 31.03.2022 relevant to assessment year 2022 - 2023. I have pleasure in confirming my acceptance of the engagement by means of this letter.

I understand that you will make available to me all relevant books, records, vouchers and other information required by me for the proper conduct of the audit.

The responsibility for the preparation of Financial Statements on going concern basis is that of yours. I will conduct audit in accordance with auditing standards generally accepted in India with the object to give particulars in the prescribed form as required u/s. 44AB of the Income Tax Act, 1961.

Audit includes examining, on a test basis, evidence supporting the amounts and disclosures in financial statements. For this purpose I will perform adequate tests to obtain reasonable assurance that the information contained in the various accounting records and other source date is sufficiently reliable and free from material misstatements. I will also require from your written confirmation regarding information supplied to me in connection has been omitted from me.

My fees for conduct of this audit will be based on time required upon the degree of responsibility and skill involved and the time necessarily occupied on the work. My bill for the travelling and out of pocket expenses if any, will be submitted separately.

I shall be grateful if you will acknowledge receipt of this letter. If the contents are not in accordance with your understanding of my instruction, I shall be pleased to receive your comments and to give your any further information that you may required.

Yours Faithfully,

**FOR, KAKARIA AND ASSOCIATES LLP**
**CHARTERED ACCOUNTANTS**

KAKARIA AND ASSOCIATES LLP
M. No. 108812
VAPI
CHARTERED ACCOUNTANTS

**(JAIPRAKASH H. SHETHIYA)**
**PARTNER**

From : -
M/S. ODHAVKRUPA DEVELOPERS
SURVEY NO 331 OPP HAIRA PARK
VAPI SILVASSA ROAD,
DUNGRA, VAPI-396191
Date : 20.04.2022

To,
Kakaria And Associates LLP,
Chartered Accountants,
"Kakaria's EXCELLANZA",
Royal Fortune Complex,
Daman Road, Chala,
Vapi-396 191.

Dear Sir,

**Sub. : Representation letter for audit U/s. 44AB for the Assessment Year 2022-23.**

This representation letter is provided in connection with your audit for the year 20120-21.

1. We acknowledge our primary responsibility for the preparation of financial statements in accordance with the requirements of the Income Tax Act, 1961 as also for providing details in respect of items covered by Form No. 3 CD.

2. **We confirm, to the best of my knowledge and belief, the following representation :**

The assessee is Carry on a business as a Builders which is carried in the name & style of M/s. ODHAVKRUPA DEVELOPERS.

i) Being liable for following taxes, we have obtained registration under :
i) GST

ii) We confirm that during the year there was no change in the constitution of our Partnership Firm.

iii) We have maintained computerized Books of Accounts', which includes Cash Book, Bank Book, Purchase & Sales Register, General Ledger & Journal. **Further we have maintained various documents, inter alia, Bills, Vouchers, etc.**

Further, we confirm that our Books of Accounts are maintained at above given address.

iv) We are following mercantile system of accounting and there is no change in method of accounting in current year as compared to that of preceding year.

v) We confirm that at the year end i.e. 31.03.22, we have taken the stock of WIP Rs. 25,18,65,087/- and the valuation working of the stock which is as per **Stock Valuation Statement attached herewith.**

vi) We confirm that during the year under consideration we have not converted capital assets into stock in trade.

vii) We confirm that we have not received any order intimating refund of duty of customs or excise or service tax due to us.

viii) We confirm that in respect of sale of flats/ shops/land/etc., to the best our knowledge, we confirm that we have neither purchased nor sold these flats/ shops/ land, etc. Below the stamp duty value and we have not received any Notice from stamp duty authorities demanding further stamp duty. Further we confirm that, in respect of sale / purchase of such Flats/ Shops/ Land, etc. we are not in possession of any authenticate documents evidencing value assessed/ assessable by state stamp duty authorities. However, we provide certificate/ letter from our advocate certifying that each sale/ purchase transactions made by us is not at a value lesser than stamp duty value.

ix) We confirm that no personal and capital expenses debited to Profit & Loss account.

x) We confirm that we have timely deducted tax at source from all types of payments requiring deduction of Tax at Source, except where there was dispute about billed amount or where bills were received late, and also deposited the same in time to the credit of central government.

We confirm that we have filed Quarterly TDS/ TCS Returns for all quarters.

xi) We confirm that during the year on any day aggregate of payment made in cash for any expenditure, other than Lorry Hire Expenditure, does not exceeds Rs. 20,000/- and in respect of payments made by cheques/Bank Demand Drafts we confirm that for any expenditure we have not made payment exceeding Rs. 20,000/- other wise than by Account Payee Cheque or Account Payee bank draft.

xii) Further in respect of Lorry Hire Expenditure, we confirm that during the year on any day we have not made aggregate of payments above Rs. 35,000/- other wise than by Account Payee Cheque or Account Payee bank draft.

xiii) We confirm that we have not utilised interest bearing funds for making investments generating income not liable to taxation.

xiv) We confirm that during the year under consideration we had entered into no transactions with persons related within the meaning of Section 40A(2)(b) of the Income Tax Act, 1961.

xv) We confirm that there is no disallowance u/s. 43 B made in the preceding year.

xvi) We confirm that in respect of fixed assets wherever we have availed GST Credit; we have excluded GST element from the cost of fixed assets and we have claimed depreciation on net cost of such fixed asset. We have capitalized all incidental expenses connected with import of fixed assets.

Further we confirm that in respect of new plant & machinery purchased and installed during the year, we confirm that we have claimed additional depreciation in respect of those plant and machineries which are new one and never used earlier.

xvii) Further we confirm that no cash loan exceeding Rs. 20,000/- is taken or repaid at any time during the year under Audit. Further we confirm that we have not taken/accepted/repaid any loan from any person by bearer cheque or crossed cheque. We have taken / accepted/ repaid loan/ deposits exceeding Rs. 20,000/- by a/c. payee cheques/ bank drafts or by way of RTGS/NEFT only.

xviii) We confirm that there are neither brought forward losses, or unabsorbed depreciation allowance nor any disallowance u/s. 43 B in the preceding year.

xix) We confirm that having regard to the nature of our business it is not possible for us to maintain quantitative details and hence we have not maintained stock records on day to basis. However, at the year end we have taken the stock and relevant details is enclosed herewith.

xx) We confirm that during the year neither Cost Audit nor Service Tax Audit nor Excise Audit was done in our case.

xxi) Further, we confirm that during the year under consideration we have not received any orders/ notice demanding taxes/ granting refunds under tax laws other than Income tax act, 1961 and Wealth Tax Act, 1957.

xxii) We confirm that as at the close of the Last day ,i.e. 31st March, 2022, Cash Balance was Rs. 3,94,238/-.

xxiii) We confirm that there is no omission of material misstatement in the financial statement. All known Income & Expenditure and Assets and Liabilities have been recorded at their cost value.

We confirm that all the information that has been provided to you in connection with your auditor are true and correct.

**For, M/S. ODHAVKRUPA DEVELOPERS**

PARTNER

Acknowledgement Number: 725597501151022 Date of filing : 15-Oct-2

# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year 2022-23

| | | | |
|---|---|---|---|
| PAN | AAEFO9882A | | |
| Name | ODHAVKRUPA DEVELOPERS | | |
| Address | SURVEY NO 331, OPP. HARIA PARK, , VAPI-SILVASSA ROAD , VAPI-SILVASSA ROAD, , DUNGRA , DUNGRA , VAPI VAPI , 11-Gujarat , 91-India , 396191 | | |
| Status | Firm | Form Number | ITR-5 |
| Filed u/s | 139(1) Return filed on or before due date | e-Filing Acknowledgement Number | 725597501151022 |

| | | | |
|---|---|---|---|
| Taxable Income and Tax details | Current Year business loss, if any | 1 | 9,94 |
| | Total Income | | |
| | Book Profit under MAT, where applicable | 2 | |
| | Adjusted Total Income under AMT, where applicable | 3 | |
| | Net tax payable | 4 | |
| | Interest and Fee Payable | 5 | |
| | Total tax, interest and Fee payable | 6 | |
| | Taxes Paid | 7 | 3,81 |
| | (+) Tax Payable /(-) Refundable (6-7) | 8 | (-) 3,8? |
| Accreted Income & Tax Detail | Accreted Income as per section 115TD | 9 | |
| | Additional Tax payable u/s 115TD | 10 | |
| | Interest payable u/s 115TE | 11 | |
| | Additional Tax and interest payable | 12 | |
| | Tax and interest paid | 13 | |
| | (+) Tax Payable /(-) Refundable (12-13) | 14 | |

Income Tax Return submitted electronically on 15-Oct-2022 17:39:06 from IP address 116.74.59.253 and verified by NIKHIL VERSHI BHANUSHALI having PAN AQBPB8159G on 15-Oct-2022 using generated through mode

System Generated

Barcode/QR Code

AAEFO9882A0572559750115102220202E55F369DB245132CDC2BBE5F8C356956C6B3

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

# Acknowledgement Receipt of Income Tax Forms
## (Other Than Income Tax Return)

e-Filing Anywhere Anytime
Income Tax Department, Government of India

| e-Filing Acknowledgement Number / Quarterly Statement Receipt Number | Date of e-Filing |
|---|---|
| 526131860230922 | 23-Sep-2022 |

| | | |
|---|---|---|
| Name | : | ODHAVKRUPA DEVELOPERS |
| PAN/TAN | : | AAEFO9882A |
| Address | : | SURVEY NO 331,, OPP. HARIA PARK,, VAPI-SILVASSA ROAD,, DUNGRA, , DUNGRA, VAPI, ., Gujarat, 396191 |
| Form No. | : | Form 3CB-3CD |
| Form Description | : | 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 |
| Assessment Year | : | 2022-23 |
| Financial Year | : | - |
| Month | : | - |
| Quarter | : | - |
| Filing Type | : | Original |
| Capacity | : | Chartered Accountant |
| Verified By | : | 108812 |

(This is a computer generated Acknowledgement Receipt and needs no signature)

KAKARIA AND ASSOCIATES LLP
CHARTERED ACCOUNTANTS.

H.O. 501, KAKARIA's Excellence
Royal Fortune Complex,
Daman Road, Chala
Vapi - 396191
Email: [illegible]@kakariaassociates.com
Ph: 0260-[illegible] (30 Lines)

| | | | |
|---|---|---|---|
| Name of Assessee | ODHAVKRUPA DEVELOPERS | | |
| Address | SURVEY NO 331,,OPP. HARIA PARK,,VAPI-SILVASSA ROAD,,DUNGRA,VAPI,GUJARAT,396191 | | |
| E-Mail | Bharatmav@gmail.com | | |
| Status | Firm | Assessment Year | 2022-2023 |
| Ward | WARD 1, VALSAD | Year Ended | 31.3.2022 |
| PAN | AAEFO9882A | Partnership Deed | 15/08/2016 |
| Residential Status | Resident | | |
| Nature of Business | REAL ESTATE AND RENTING SERVICES-Operating of real estate of self-owned buildings (residential and non-residential)(07002) | | |
| A.O. Code | GUJ-W-410-01 | | |
| Filing Status | Original | | |
| Last Year Return Filed On | 31/01/2022 | Acknowledgement No.: | 104867280310122 |
| Bank Name | HDFC BANK, , A/C NO:50200023305988 ,Type: ,IFSC: HDFC0000737 | | |
| Tele: | 9727561615 Mob:9824113709 | | |

## Computation of Total Income

| | | | |
|---|---|---|---|
| **Income from Business or Profession (Chapter IV D)(Maximum Salary Rs.150000)** | | | **0** |
| Profit as per Profit and Loss a/c | | -53385 | |
| Add: | | | |
| Depreciation Debited in P&L A/c | | 231860 | |
| INTEREST ON TDS | | 364 | |
| Late P.F Payment | | 43075 | |
| Total | | 221914 | |
| Less: | | | |
| Depreciation as per Chart u/s 32 | 221914 | | |
| Allowable depreciation is Rs. 231860/- but restricted to Rs. 221914/- available profits. | | | |
| | | 221914 | |
| | | 0 | |
| **Gross Total Income** | | | **0** |
| **Total Income** | | | **0** |
| Round off u/s 288 A | | | **0** |

Deduction u/s 10AA,35AD, 80H to 80RRB (except sec.80P) not claimed hence AMT not applicable.

| | |
|---|---|
| Tax Due @ 30% | 0 |
| T.D.S./T.C.S | 3817 |
| | -3817 |

Refundable (Round off u/s 288B) 3820

### T.D.S./ T.C.S. From

T.C.S. 3817

Due Date for filing of Return October 31, 2022

**Statement of Current Year Loss Adjustment**

| Head/Source of Income | Current Year Income | House Property Loss of the Current Year Set off | Business Loss of the Current Year Set off | Other Sources Loss of the Current Year Set off | Current Year Income Remaining after Set off |
|---|---|---|---|---|---|
| Loss to be adjusted | | | 9946 | | |
| House Property | NIL | | NIL | NIL | NIL |
| Business | NIL | NIL | | NIL | NIL |
| Speculation Business | NIL | NIL | NIL | NIL | NIL |
| Short term Capital Gain | NIL | NIL | NIL | NIL | NIL |
| Long term Capital Gain | NIL | NIL | NIL | NIL | NIL |
| Other Sources | NIL | NIL | NIL | | NIL |
| Total Loss Set off | | NIL | NIL | NIL | |
| **Loss Remaining after set off** | | **NIL** | **9946** | **NIL** | |

### Statement of Business losses Brought/Carried Forward

| Assessment Year | Brought Forward | Set off | Carried Forward |
|---|---|---|---|
| 2018-2019(20/07/2018) | 4752563 | 0 | 4752563 |
| 2019-2020(30/08/2019) | 16859370 | 0 | 16859370 |
| **Total** | **21611933** | **0** | **21611933** |

### Statement of Unabsorbed Depreciation Brought/Carried Forward

| Assessment Year | Brought Forward | Set off | Carried Forward |
|---|---|---|---|
| 2018-2019(20/07/2018) | 67827 | 0 | 67827 |
| 2019-2020(30/08/2019) | 104979 | 0 | 104979 |
| Current Year Loss | | | 9946 |
| **Total** | **172806** | **0** | **182752** |

**Details of Depreciation**

| Particulars | Rate | Opening | More Than 180 Days | Less Than 180 Days | Total | Sales | Sales Less Than 180 days | Balance | Depreciation (Short Gain) | WDV Closing |
|---|---|---|---|---|---|---|---|---|---|---|
| plant | 15% | 328452 | 1050140 | 0 | 1378592 | 0 | 0 | 1378592 | 206789 | 1171803 |
| Computer | 40% | 19643 | 0 | 0 | 19643 | 0 | 0 | 19643 | 7857 | 11786 |
| Furniture and Fitting | 10% | 170491 | 0 | 3300 | 173791 | 0 | 0 | 173791 | 17214 | 156577 |
| Total | | 518586 | 1050140 | 3300 | 1572026 | 0 | 0 | 1572026 | 231860 | 1340166 |

### Bank Account Detail

| S. No. | Bank | Address | Account No | MICR NO | IFSC Code | Type |
|---|---|---|---|---|---|---|
| 1 | HDFC BANK | | 50200023305988 | | HDFC0000737 | (Primary) |

**Details of Turnover as per GSTR-3B (Imported From Form 26AS)**

| S.NO. | GSTIN | ARN | Date | Period | Taxable Turnover | Total Turnover |
|---|---|---|---|---|---|---|
| 1 | 24AAEFO9882A1Z8 | AA2404218286359 | 21-May-2021 | April,2021 | 8354106 | 14167644 |
| 2 | 24AAEFO9882A1Z8 | AB240621237315I | 18-Jul-2021 | June,2021 | 9129672 | 23000712 |
| 3 | 24AAEFO9882A1Z8 | AA240621588817U | 19-Jun-2021 | May,2021 | 12468166 | 13936166 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 4 | 24AAEFO9882A1Z8 | AB240921283738S | 21-Sep-2021 | August,2021 | 1732822 | 7122222 |
| 5 | 24AAEFO9882A1Z8 | AB240721200329K | 20-Aug-2021 | July,2021 | 21744571 | 34642181 |
| 6 | 24AAEFO9882A1Z8 | AB240921555190D | 20-Oct-2021 | September,2021 | 18691290 | 19615093 |
| 7 | 24AAEFO9882A1Z8 | AB241021160242O | 20-Nov-2021 | October,2021 | 21761390 | 24162390 |
| 8 | 24AAEFO9882A1Z8 | AB240222278309B | 20-Mar-2022 | February,2022 | 19425704 | 23944474 |
| 9 | 24AAEFO9882A1Z8 | AB240122251047R | 19-Feb-2022 | January,2022 | 4325009 | 7714209 |
| 10 | 24AAEFO9882A1Z8 | AB241121002104B | 18-Dec-2021 | November,2021 | 13765211 | 18986911 |
| 11 | 24AAEFO9882A1Z8 | AB2412212848049 | 18-Jan-2022 | December,2021 | 24825922 | 30600422 |
| 12 | 24AAEFO9882A1Z8 | AB240322661312O | 20-Apr-2022 | March,2022 | 28758171 | 34002551 |
| | Total | | | | 182979934.00 | 251897825.00 |

**Details of T.C.S.(26 AS Import Date:14 Sep 2022)**

| S.No | Name of the Collector | Tax Deduction and Tax Collection Account Number of the Collector | Total tax collected | Amount out of (4) claimed during the year |
|---|---|---|---|---|
| 1 | OM STEEL SUPPLIERS | SRTO01428A | 3817 | 3817 |
| | **TOTAL** | | **3817** | **3817** |

**Details of Taxpayer Information Summary (TIS)**

| S.NO | INFORMATION CATEGORY | DERIVED VALUE(Rs.) | As Per Computation | Difference |
|---|---|---|---|---|
| 1 | GST turnover | 251897825 | | |
| 2 | GST purchases | 89164089 | | |
| 3 | Business expenses | 3816948 | | |

**KAKARIA AND ASSOCIATES LLP**
Chartered Accountants

KAKARIA AND ASSOCIATES LLP , KAKARIA EXCELLENZA,DAMAN ROAD,CHALA,VAPI
GUJARAT 396191
Ph. 9825144679
e-mail : jp@kakariaassociates.com

# FORM NO. 3CB

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

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

1. We have examined the Balance Sheet as on 31-MAR-2022, and the Profit and Loss Account for the period beginning from 1-APR-2021 to ending on 31-MAR-2022, attached herewith, of
   **ODHAVKRUPA DEVELOPERS**
   SURVEY NO 331,OPP. HARIA PARK,VAPI-SILVASSA ROAD,DUNGRA,VAPI
   PAN **AAEFO9882A**

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 SURVEY NO 331,OPP. HARIA PARK,VAPI-SILVASSA ROAD,DUNGRA,VAPI

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

   **(b)** Subject to above -

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

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

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

   (i) in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31-MAR-2022; and

   (ii) in the case of the Profit and Loss Account of the profit of the assessee for the year ended on that date

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

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

| SN | Qualification Type | Observations/Qualifications |
|---|---|---|
| 1 | Records produced for verification of payments through account payee cheque were not sufficient. | The assessee has not made any payments exceeding the limit specified in section 40A(3)/ 40A(3A)/Proviso to Section 43(1) / 269SS/269T otherwise than by A/c. Payee Cheque / Bank Draft/Electronic Clearing System through a bank account. Wherever payment have been made by Cheques/Bank Demand Drafts , it is not possible for us to verify whether such payments have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence are not in possession of the assessee. |
| 2 | Records necessary to verify personal nature of expenses not maintained by the assessee. | In respect of payment made by cheque/DD it is not possible for us to verify whether the payments made by the assessee to any person in respect of any expenditure in a day to any person in excess of Rs. 10,000/- |
| 3 | Amount of expense related to exempt income u/s 14A of Income-tax Act, 1961 could not be ascertained | There are no expenses directly attributable to exempt income. |
| 4 | Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable | It is explained to us that as necessary details are not available with the assessee, has not identified whether the supplier is either Micro Enterprises or Small Enterprises or Medium Enterprises. |
| 5 | Reports of audits carried by Excise/Service tax Department were not made available | Comments could not be offered as no audit reports if any, were made not available. |
| 6 | Information regarding demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 was not made available. | During the course of audit, no material or information evidencing any demand or refund under other tax laws came to our notice. |

| | | |
|---|---|---|
| 7 | Others | As per information and explanation given to us, the assessee is liable to GST |
| 8 | Others | In respect of disclosure to be made in clause 31(ba), (bb), (bc) and (bd) in respect of amount received/ payments made during the year, it is not possible for us to verify whether such receipts/payments are otherwise than by account payee cheque/Bank draft, as necessary evidences are not in the possession of the assessee. |
| 9 | Others | As volume of transaction is very large particulars at Clause No. 34 in 3CD report given are based on verification of records on test check basis and information and explanation given by the assessee. |
| 10 | Others | Details provided with respect to section 194A in clause 31a of form 3CD is exclusive of transaction for which form 15G/H has been received |
| 11 | Others | It is explained to us by the Assesse that as per the records maintained by he/she/it, it is not possible tp compile and provide the details required as per Clause 44 of Tax Audit Report in Form 3 CD hence we are unable to provide the details at the Clause No. 44 of the Tax Audits Reports |

For KAKARIA AND ASSOCIATES LLP
Chartered Accountants
(Firm Regn No.: 0W100601)

KAKARIA AND ASSOCIATES LLP
M. No. 108812
VAPI
CHARTERED ACCOUNTANTS

(JAIPRAKASH H. SHETHIYA)
PARTNER
Membership No: 108812

Place :VAPI
Date : 22/09/2022
UDIN : 22108812ATZJEE4864

**ODHAVKRUPA DEVELOPERS**
Vapi Silvassa Road,
Near HP Petrol Pump,
Vapi.
MSME No:

## Balance Sheet
1-Apr-2021 to 31-Mar-2022

| Liabilities | as at 31-Mar-2022 | Assets | | as at 31-Mar-2022 |
|---|---|---|---|---|
| **Capital Account** | 11,09,46,099.00 | **Fixed Assets** | | 13,40,165.36 |
| **Loans (Liability)** | | **Current Assets** | | 37,14,74,248.62 |
| **Current Liabilities** | 26,18,68,314.98 | **Profit & Loss A/c** | | |
| | | *Opening Balance* | | |
| **Suspense A/c** | | *Current Period* | 53,385.05 | |
| | | *Less: Transferred* | (-)53,385.05 | |
| **Total** | 37,28,14,413.98 | **Total** | | 37,28,14,413.98 |

AS PER OUR REPORT ON EVEN DATE

KAKARIA & ASSOCIATES LLP
CHARTERED ACCOUNTANTS

KAKARIA AND ASSOCIATES LLP
M. No.
108812
VAPI
CHARTERED ACCOUNTANTS

JAIPRAKASH H SHETHIYA
PARTNER

M.R.N. : 108812
F.R.N. : 104558\W100601
UDIN : 22108812ATZJEE4864
Address : Kakaria's Excellenza, Royal Fortune Complex
Daman Road, Chala , Vapi
Date : 22-Sep-2022 Place : VAPI

For, ODHAVKRUPA DEVELOPERS

PARTNER

**ODHAVKRUPA DEVELOPERS**
Vapi Silvassa Road,
Near HP Petrol Pump,
Vapi.
MSME No:

## Profit & Loss A/c
1-Apr-2021 to 31-Mar-2022

| Particulars | 1-Apr-2021 to 31-Mar-2022 | Particulars | 1-Apr-2021 to 31-Mar-2022 |
|---|---|---|---|
| Opening Stock | 26,45,68,868.00 | **Sales Accounts** | 16,09,29,129.00 |
| **Purchase Accounts** | 6,70,61,341.24 | Closing Stock | 25,19,09,034.00 |
| **Direct Expenses** | 4,08,44,893.88 | | |
| Gross Profit c/o | *4,03,63,059.88* | | |
| | 41,28,38,163.00 | | 41,28,38,163.00 |
| **Indirect Expenses** | 4,04,16,444.93 | Gross Profit b/f | *4,03,63,059.88* |
| **Profit & Loss Appropriation** | | **Indirect Incomes** | |
| | | Nett Loss | *53,385.05* |
| **Total** | 4,04,16,444.93 | **Total** | 4,04,16,444.93 |

AS PER OUR REPORT ON EVEN DATE

KAKARIA & ASSOCIATES LLP
CHARTERED ACCOUNTANTS

KAKARIA AND ASSOCIATES LLP CHARTERED ACCOUNTANTS M. No. 108812 VAPI

JAIPRAKASH H SHETHIYA
PARTNER

For, ODHAVKRUPA DEVELOPERS

PARTNER

M.R.N. : 108812
F.R.N. : 104558W100601
UDIN : 22108812ATZJEE4864
Place : VAPI
Address : Kakaria's Excellenza, Royal Fortune Complex Daman Road, Chala , Vapi

Date : 22-Sep-2022 Place : VAPI

## ODHAVKRUPA DEVELOPERS

Vapi Silvassa Road,
Near HP Petrol Pump,
Vapi.
MSME No:

## Capital Account

1-Apr-2021 to 31-Mar-2022

| Date | | Particulars | Vch Type | GSTR2A Status | ITC Availed Month | Ret. File Date | Debit | Credit |
|---|---|---|---|---|---|---|---|---|
| | | **Arunaben P Joyshar (Bhanushali)** | | | | | | |
| 1-4-2021 | Dr | **Opening Balance** | | | | | | **1,41,22,819.00** |
| 10-1-2022 | Cr | **S.B.I C.A.No.37765660781** | Payment | | | | 20,00,000.00 | |
| 22-2-2022 | Cr | **S.B.I C.A.No.37765660781** | Payment | | | | 10,00,000.00 | |
| | | | | | | | 30,00,000.00 | 1,41,22,819.00 |
| | Cr | **Closing Balance** | | | | | 1,11,22,819.00 | |
| | | | | | | | **1,41,22,819.00** | **1,41,22,819.00** |
| | | **Bhavin M Mange** | | | | | | |
| 1-4-2021 | Dr | **Opening Balance** | | | | | | **1,41,73,165.00** |
| 5-5-2021 | Cr | **S.B.I C.A.No.37765660781** | Payment | | | | 70,000.00 | |
| 7-10-2021 | Cr | **S.B.I. O/d A/c No.37778288880** | Payment | | | | 2,000.00 | |
| 8-1-2022 | Cr | **S.B.I C.A.No.37765660781** | Payment | | | | 20,00,000.00 | |
| 22-2-2022 | Cr | **S.B.I C.A.No.37765660781** | Payment | | | | 10,00,000.00 | |
| | | | | | | | 30,72,000.00 | 1,41,73,165.00 |
| | Cr | **Closing Balance** | | | | | 1,11,01,165.00 | |
| | | | | | | | **1,41,73,165.00** | **1,41,73,165.00** |
| | | **Kamlaben J Bhanushali** | | | | | | |
| 1-4-2021 | Dr | **Opening Balance** | | | | | | **1,40,72,640.00** |
| 8-1-2022 | Cr | **S.B.I C.A.No.37765660781** | Payment | | | | 20,00,000.00 | |
| 22-2-2022 | Cr | **S.B.I C.A.No.37765660781** | Payment | | | | 10,00,000.00 | |
| | | | | | | | 30,00,000.00 | 1,40,72,640.00 |
| | Cr | **Closing Balance** | | | | | 1,10,72,640.00 | |
| | | | | | | | **1,40,72,640.00** | **1,40,72,640.00** |
| | | **Maniben L Bhanushali** | | | | | | |
| 1-4-2021 | Dr | **Opening Balance** | | | | | | **1,40,61,056.00** |
| 8-1-2022 | Cr | **S.B.I C.A.No.37765660781** | Payment | | | | 20,00,000.00 | |
| 22-2-2022 | Cr | **S.B.I C.A.No.37765660781** | Payment | | | | 10,00,000.00 | |
| | | | | | | | 30,00,000.00 | 1,40,61,056.00 |
| | Cr | **Closing Balance** | | | | | 1,10,61,056.00 | |
| | | | | | | | **1,40,61,056.00** | **1,40,61,056.00** |
| | | **Mohanbhai S Dama** | | | | | | |
| 1-4-2021 | Dr | **Opening Balance** | | | | | | **2,81,67,335.00** |
| 8-1-2022 | Cr | **S.B.I C.A.No.37765660781** | Payment | | | | 40,00,000.00 | |
| 22-2-2022 | Cr | **S.B.I C.A.No.37765660781** | Payment | | | | 20,00,000.00 | |
| | | | | | | | 60,00,000.00 | 2,81,67,335.00 |
| | Cr | **Closing Balance** | | | | | 2,21,67,335.00 | |
| | | | | | | | **2,81,67,335.00** | **2,81,67,335.00** |
| | | **Nikhil V Bhanushali** | | | | | | |
| 1-4-2021 | Dr | **Opening Balance** | | | | | | **1,40,87,296.00** |
| 29-4-2021 | Dr | **S.B.I C.A.No.37765660781** | Receipt | | | | | 1,500.00 |
| | Dr | **S.B.I C.A.No.37765660781** | Receipt | | | | | 2,000.00 |

continued ...

ODHAVKRUPA DEVELOPERS
Capital Account : 1-Apr-2021 to 31-Mar-2022

| Date | | Particulars | Vch Type | GSTR2A Status | ITC Availed Month | Ret. File Date | Debit | Credit |
|---|---|---|---|---|---|---|---|---|
| | | **Nikhil V Bhanushali** (Continued) | | | | | | |
| 29-4-2021 | Dr | S.B.I. Old A/c No.37778268880 | Receipt | | | | | 2,500.00 |
| 8-1-2022 | Cr | S.B.I C.A.No.37765660781 | Payment | | | | 20,00,000.00 | |
| 22-2-2022 | Cr | S.B.I C.A.No.37765660781 | Payment | | | | 10,00,000.00 | |
| | | | | | | | 30,00,000.00 | 1,40,93,296.00 |
| | Cr | **Closing Balance** | | | | | 1,10,93,296.00 | |
| | | | | | | | **1,40,93,296.00** | **1,40,93,296.00** |
| | | **Pravinbhai R Bhanushali (Joyshar)** | | | | | | |
| 1-4-2021 | Dr | **Opening Balance** | | | | | | **1,41,22,297.00** |
| 8-1-2022 | Cr | S.B.I C.A.No.37765660781 | Payment | | | | 20,00,000.00 | |
| 22-2-2022 | Cr | S.B.I C.A.No.37765660781 | Payment | | | | 10,00,000.00 | |
| | | | | | | | 30,00,000.00 | 1,41,22,297.00 |
| | Cr | **Closing Balance** | | | | | 1,11,22,297.00 | |
| | | | | | | | **1,41,22,297.00** | **1,41,22,297.00** |
| | | **Shantiben H Bhanushali** | | | | | | |
| 1-4-2021 | Dr | **Opening Balance** | | | | | | **1,41,13,833.00** |
| 8-1-2022 | Cr | S.B.I C.A.No.37765660781 | Payment | | | | 20,00,000.00 | |
| 22-2-2022 | Cr | S.B.I C.A.No.37765660781 | Payment | | | | 10,00,000.00 | |
| | Cr | S.B.I C.A.No.37765660781 | Payment | | | | 20,00,000.00 | |
| | Dr | S.B.I C.A.No.37765660781 | Receipt | | | | | 20,00,000.00 |
| | | | | | | | 50,00,000.00 | 1,61,13,833.00 |
| | Cr | **Closing Balance** | | | | | 1,11,13,833.00 | |
| | | | | | | | **1,61,13,833.00** | **1,61,13,833.00** |
| | | **Urmilaben M Bhanushali (Mange)** | | | | | | |
| 1-4-2021 | Dr | **Opening Balance** | | | | | | **1,40,91,658.00** |
| 12-1-2022 | Cr | S.B.I C.A.No.37765660781 | Payment | | | | 20,00,000.00 | |
| 22-2-2022 | Cr | S.B.I C.A.No.37765660781 | Payment | | | | 10,00,000.00 | |
| | | | | | | | 30,00,000.00 | 1,40,91,658.00 |
| | Cr | **Closing Balance** | | | | | 1,10,91,658.00 | |
| | | | | | | | **1,40,91,658.00** | **1,40,91,658.00** |

**ODHAVKRUPA DEVELOPERS**
**Vapi Silvassa Road,**
**Near HP Petrol Pump,**
**Vapi.**
1-Apr-2021 to 31-Mar-2022

**Current Liabilities**

| Particulars | Closing Balance Debit | Closing Balance Credit |
|---|---|---|
| **Duties & Taxes** | | **38,580.00** |
| *REVERSE CHARGE CGST PAYABLE* | | *18,919.00* |
| *Reverse Charge Igst Payable* | | *742.00* |
| *REVERSE CHARGES SGST PAYABLE* | | *18,919.00* |
| **Provisions** | | **5,80,631.00** |
| Salary Payable | | 4,97,492.00 |
| *Ashok Pandit* | | 6,612.00 |
| *Avani Ankit Bhanushali* | | 72,429.00 |
| *Bhanushali Vikashbhai Jethalal* | | 40,212.00 |
| *Dama Mayuri Pravin* | | 72,129.00 |
| *Deep Jethalal Bhanushali* | | 73,329.00 |
| *Geeta Vaibhav Bhanushali* | | 71,093.00 |
| *Parshottam Budhiya Bhadra* | | 61,040.00 |
| *Rahul Swaminath Gupta* | | 11,193.00 |
| *Rohan Patel* | | 2,961.00 |
| *Shankarlal Chatrabhoj Bhanushali* | | 71,883.00 |
| *Yash Bhanushali* | | 14,611.00 |
| *Employee Contribution Payable* | | *1,555.00* |
| *Employer Contribution Payable* | | *2,350.00* |
| *TDS ON BROKERAGE(94H)* | | *1,450.00* |
| *TDS Payable [194C]* | | *54,434.00* |
| *T.D.S Payable [U/S 194J]* | | *23,350.00* |
| **Sundry Creditors** | | **1,43,22,794.30** |
| Sundry Creditors for TDS | | 30,74,765.00 |
| *Chitra Publicity* | | 11,700.00 |
| *Gulam Mohmad* | | 40,694.00 |
| *H. N. Enterprise* | | 57,448.00 |
| *J. J. Enterprise* | | 23,25,736.00 |
| *Kakaria & Associates* | | 4,56,815.00 |
| *Kalateet Designs* | | 1,57,500.00 |
| *Shripad Conchem Pvt Ltd* | | 24,872.00 |
| Sundry Creditors for Transportation | | 63,846.00 |
| *Bhanu Transport Co* | | 2,947.00 |
| *Carter Corporation* | | 15,455.00 |
| *Shiv Transport* | | 45,444.00 |
| *ADITYA TECH MECH* | | *80,897.00* |
| *ALPESHBHAI T PRAJAPATI* | | *24,413.00* |
| *Amardeep Metal Works* | | *22,129.00* |
| *Bhanu Metal Industries* | | *43,508.00* |
| *BIRCHWOOD FURNITURE* | | *3,894.00* |
| *COMPLETE PEST CONTROL SERVICES* | | *19,160.00* |
| *Cosmos Electric* | | *25,160.00* |
| *Dharmistha Fabrication Works* | | *5,12,389.00* |
| *Dinesh S Gandhi* | | *7,223.00* |
| *Dipak N Rathod* | | *61,329.00* |
| *Doshi Electricals* | | *1,31,199.00* |
| *Fortune Hi Tech Steel Fab* | | *25,78,902.00* |
| *Hitesh Bhimjibhai Mav* | | *16,200.00* |
| *H R ELECTRICALS* | | *97,417.00* |
| *Jalaram Carting* | | *8,400.00* |
| *Jaypur Stone Articles* | | *2,56,990.00* |
| *Jay Traders* | | *17,610.00* |
| *KAGRECHA ENTERPRISE* | | *46,980.00* |
| *KAILASH STONE* | | *63,365.00* |

continued ...

| | |
|---|---|
| Kone Elevators Pvt Ltd | 10,400.00 |
| K.R.Consultancy | 12,900.00 |
| Mahavir Construction | 3,60,592.00 |
| MANISH ALUMINIUM | 9,86,571.00 |
| Marble Park | 3,52,053.00 |
| Maruti Door Process | 2,42,402.00 |
| Meghana Jumbo Xerox | 11,004.00 |
| Mehul Enterprise | 2,90,448.00 |
| Moksh Engineering Services | 2,598.00 |
| Nakoda Laminates | 9,62,451.00 |
| Nandlal Yadav | 28,385.00 |
| NATIONAL ELECTRICALS | 5,320.00 |
| Nemi Electrical Co | 9,787.00 |
| Niket Communication & Security Systems | 4,37,783.00 |
| Nilam Laxman Kurhade | 2,38,885.00 |
| Nilesh Jivrajbhai Prajapati | 3,26,025.00 |
| Nilkanth Stone Industries | 1,16,539.00 |
| Om Laxmi Hardware | 14,015.00 |
| OM SAI METAL | 22,687.00 |
| Om Sai Ram Suppliers | 2,29,337.30 |
| Padmavati Traders | 3,024.00 |
| PARAJI ELECTRICALS | 3,889.00 |
| Parth Ceramics | 39,580.00 |
| PATEL AGGREGATES LLP | 1,27,787.00 |
| Pawan Electricals | 67,009.00 |
| PRINT FAST | 1,593.00 |
| Radha Electricals | 16,430.00 |
| Rajkot Sales Corporation | 6,520.00 |
| Rajkot Trading | 2,79,146.00 |
| Ramchandr Chauhan | 53,687.00 |
| RBL TECHNOLOGIES | 1,10,880.00 |
| SHREE GAJANAN ENTERPRISE | 58,303.00 |
| Shreenathji Salphite Industries | 10,030.00 |
| The Floor Tech | 68,870.00 |
| Trupal Enterprise | 73,640.00 |
| TURNING POINT PLY & LAMINATES | 1,67,150.00 |
| Ultratech Cement Ltd | 1,16,707.00 |
| VIDISHA ENTERPRISE | 13,03,994.00 |
| **Advance Booking** | **24,69,26,309.68** |
| A Tower Booking | 4,08,30,213.03 |
| A-1002 Anil Shah | 11,75,499.20 |
| A/1003 Ramesh Bhagvat(Cancelled) | 9,22,200.00 |
| A-1004 Piyush Siroya | 5,97,989.67 |
| A-101 Rajinder Singh | 6,56,779.12 |
| A-1102 Rupesh Sharma | 12,41,870.67 |
| A/201-Naresh Bansal | 9,82,684.00 |
| A-202 Raju Rao | 13,19,899.20 |
| A-203 Madhubala Rander | 12,83,741.93 |
| A-204 Alpesh Maharaj | 9,32,618.69 |
| A-301 Sureshchand Yadav | 10,37,277.48 |
| A-302 Sreeju Pillai | 13,21,799.25 |
| A-303 A. K. Pandey | 17,07,656.25 |
| A-304 Amit Singh | 9,76,281.65 |
| A-401 Haresh Kataria | 9,28,089.32 |
| A-402 Sanjaybhai | 15,84,470.54 |
| A-403 Datatrey Patil | 14,34,771.00 |
| A-502 SAROJ CHAUHAN | 15,93,331.93 |
| A/503 Chandrakant Prajapati | 12,83,741.59 |
| A-504 Anil Singh(Cancelled) | 2,00,000.00 |
| A-504 DINESHBHAI | 9,28,089.67 |
| A-601 Mahendra Mav | 9,28,089.32 |
| A-602 Manjulaben Bhanushali | 12,82,134.26 |
| A-603 BAKSHIS DESAI(Cancel) | 1,00,000.00 |

continued ...

| | |
|---|---|
| A-604 Mavjibhai | 9,28,089.32 |
| A/701-Kishor Dama | 9,28,090.00 |
| A/702-RAHUL PATIL | 29,89,831.00 |
| A/703-NILESHBHAI | 12,83,742.00 |
| A-704 Umesh Pradhanbhai Chaunada | 9,28,089.67 |
| A-801 Santosh Ahir | 12,03,053.86 |
| A-802 MEETABEN KATARMAL | 12,83,741.59 |
| A-803 Deepak Gajara | 12,85,449.59 |
| A-804 Deepak Bhanushali | 9,28,090.00 |
| A-901 Kusumben | 9,27,899.67 |
| A-902 Nilesh Kanse | 16,79,103.00 |
| A-902 Rajkumar Singh(Cancelled) | 25,000.00 |
| A-903 Sanjay Patil | 9,83,741.59 |
| A/904-Sukharam Prasad | 10,37,277.00 |
| B Tower Booking | 4,29,11,952.33 |
| B/1001-Uttam Manjibhai Mange | 9,28,089.67 |
| B-1002 Suparna Ghosh | 12,83,741.93 |
| B-1003 Baljeet Kaur | 12,83,742.00 |
| B-1004 Vinodbhai | 18,16,538.00 |
| B/1102-Bharat Lad | 10,91,871.00 |
| B-201 Hitesh Thakkar | 12,46,277.34 |
| B-202 Yogita Anil Singhar | 12,82,033.92 |
| B-203 Laxmi Jha | 15,10,284.86 |
| B/204-Krishna Tiwari | 9,28,090.00 |
| B-301 Vishal Pillai | 12,59,277.48 |
| B-302 Shiv Bachhan | 14,34,771.21 |
| B-303 Abhishekh Rajend Agarwal | 10,44,884.86 |
| B-304 Gauravkumar Gupta | 11,61,870.55 |
| B-401 Bharat Dama | 6,89,989.32 |
| B-402 Jayesh Bhanushali | 12,83,741.93 |
| B-403 Jerambhai Bhanushali | 12,83,741.93 |
| B-404 Jagdishbhai Naranji Nanda | 9,28,089.32 |
| B-501 JITESH Gamit | 12,25,745.00 |
| B-502 Govind Sen | 16,29,636.71 |
| B/503 MAdhubala Chaudhary | 18,84,761.21 |
| B-504 Kanaiya Mav | 6,82,989.32 |
| B/601-Subhash Colour | 9,28,090.00 |
| B-602 Sajo Varghese | 12,95,741.93 |
| B-603 Prasant Singh | 15,35,284.86 |
| B/604-Purshottam Gori | 50,000.00 |
| B/701-Vasant Bhanushali | 9,28,090.00 |
| B-702 Parsottam Gori | 12,83,741.93 |
| B/703-Prashant Girishbhai Joshi | 15,88,339.64 |
| B-704 DEEPA NAVIN BHANUSHALI | 50,000.00 |
| B-801 Ketanbhai | 4,78,089.32 |
| B-802 Anand Tiwari | 13,59,255.57 |
| B-803 Laljibhai | 16,13,228.92 |
| B/804-Nanjibhai | 9,28,089.67 |
| B-901 HARSHA DOLE | 12,01,058.34 |
| B/902-Ramesh Bhagwat | 12,83,742.00 |
| B-903 Sudhir Bhanushali | 12,83,741.59 |
| B/904-Babu Muskawad | 12,25,291.00 |
| C Tower Booking | 4,21,16,672.56 |
| C/1001 Ashutosh Singh | 14,49,698.41 |
| C-1002 Ranjit Enterprise | 12,83,742.26 |
| C-1003 Ranjit Enterprise | 12,83,742.26 |
| C-101 Lopesh Vyas | 9,82,684.40 |
| C-102 Sudhir Thakkar | 6,38,014.00 |
| C/1101-Jay | 9,28,090.00 |
| C-201 Tajendra | 10,37,277.48 |
| C-202 Vicky Bhai | 12,83,741.93 |
| C/203-Rajesh Gond | 23,53,254.33 |
| C-204 Uday | 12,28,468.00 |

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| | | |
|---|---|---|
| C-301 Jayeshbhai Mahajan | 10,37,277.48 | |
| C-302 Dayanand Pandey | 16,02,409.00 | |
| C-303 Manishaben | 12,83,731.93 | |
| C-304 Pramod Mishra | 12,72,109.81 | |
| C-401 Prita B Yadav | 9,82,684.40 | |
| C-402 Purvi S Gurjar | 15,54,312.65 | |
| C-404 Deovart Singh | 10,37,267.48 | |
| C-501 Shila Chaman Vishwakarma | 10,91,870.55 | |
| C/502-Lallan Yadav | 12,83,742.00 | |
| C-503 Hirendra Gupta | 14,34,771.54 | |
| C-504 Ummad Singh | 10,37,277.48 | |
| C-601 Ashishbhai Shukla | 10,37,277.48 | |
| C-602 Mohanbhai | 12,82,141.93 | |
| C-603 Malti Chauhan | 14,34,771.21 | |
| C/604-Dhawal Fulia(CANCEL) | 11,90,710.00 | |
| C/604-SANJAY NIKAM | 2,66,150.00 | |
| C-701 Neetaben | 9,82,684.40 | |
| C-702 DINESHBHAI | 9,97,590.80 | |
| C-703 Vinod Mange | 13,59,256.57 | |
| C-704 Sanjaybhai Patulkar | 10,37,277.48 | |
| C-801 Gyaneshwar Rao | 10,91,870.51 | |
| C-802 Bharat Tiles | 7,05,941.93 | |
| C-804 HITESH GORI | 9,27,990.00 | |
| C-901 Mahendrabhai | 10,91,870.67 | |
| C-902 Devajibhai Gajra | 4,13,141.59 | |
| C-903 Rajabhai | 12,83,741.93 | |
| C-904 ANIL MANGE | 9,28,089.67 | |
| D Tower Booking | | 42,20,788.66 |
| D/1004-Abhishek | 8,43,501.00 | |
| D/104-Pankaj Singh | 6,31,386.00 | |
| D/1204-Sandeepbhai | 1,86,879.00 | |
| D/304-Narayanbhai BAVISKAR | 1,00,000.00 | |
| D/501-AMOL(Shifted) | 1,00,000.00 | |
| D/502-SANJEEV SINGH | 50,000.00 | |
| D/503-PRIYANKA SINGH | 50,000.00 | |
| D/602-Rajnath Singh | 1,98,192.33 | |
| D/603-ANIL PAGARE | 7,14,457.00 | |
| D/703-Rameshbhai | 4,82,423.00 | |
| D-801 Haresh Bhanushali | 51,000.00 | |
| D/803-Varun Dodhia | 4,35,161.00 | |
| D-804 Pinki Baban Gawde | 39,910.33 | |
| D/901-Pramodbhai | 2,86,879.00 | |
| D-904 NIKAMBHAI | 51,000.00 | |
| E TOWER BOOKING | | 12,58,741.00 |
| E/1002-VINOD AGRAWAL | 1,00,001.00 | |
| E/702-MUKESHBHAI | 10,25,740.00 | |
| E/704-Pushpaben Mohanbhai | 21,000.00 | |
| E/901-Darshan Mav(Cancel) | 11,000.00 | |
| E/902-RAKESH JAIN | 1,01,000.00 | |
| F Tower Booking | | 3,48,98,740.01 |
| F-1001 Dharmeshbhai | 9,45,857.14 | |
| F-1002 N M Jain | 10,15,363.15 | |
| F-1003 Kishor Dama(Cancelled) | 3,99,999.92 | |
| F-1003 Swapnilbhai | 11,34,529.00 | |
| F/103-Manishbhai Dubey | 12,11,969.00 | |
| F/1101-Jignesh Kumar | 11,66,750.00 | |
| F/1103-Mahesh Hurbada | 13,51,768.00 | |
| F/1202-Anirudhbhai | 10,34,963.00 | |
| F-201 Devnath Roy | 10,80,978.94 | |
| F-202 Arun Gupta | 12,66,587.96 | |
| F-203 JIGNESH GUPTA | 15,93,310.33 | |
| F-203 Vinay Shetty(Cancelled) | 10,001.00 | |
| F-204 VIPINBHAI | 14,00,720.75 | |

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|---|---|
| F-302 SHITAL DHARKAR | 7,04,202.13 |
| F-303 Mayur Chauhan | 8,50,976.00 |
| F-304 Suresh Nair | 9,52,206.14 |
| F-401 Amitbhai Thakur | 8,72,880.26 |
| F-402 RAJENDRA MALI | 9,56,214.00 |
| F-403 Binu Nair | 10,92,460.71 |
| F/404-Balaji Shivaji | 1,40,946.00 |
| F-502 PRATISH SINGH | 12,75,664.41 |
| F-504 Rajivbhai | 11,84,902.00 |
| F-601 Yogeshbhai | 7,16,930.49 |
| F-602 S K Singh | 10,06,213.87 |
| F-603 S K SINGH | 10,06,213.87 |
| F-604 Pradeep Gond | 10,59,795.66 |
| F-701 Dilip Dabholkar | 9,72,880.26 |
| F-702 N M Jain | 10,34,963.15 |
| F/703-Jaypal | 3,84,821.00 |
| F-704 Ashish Dalvi | 9,72,880.26 |
| F-802 Shashikant Tiwari | 23,97,952.00 |
| F-803 Shankarlal Bhanushali(Cancelled) | 5,00,000.00 |
| F-803 Shashikant Tiwari | 75,321.20 |
| F-804 P V Raman | 11,88,877.23 |
| F-901 Kusum Shinde | 9,72,880.26 |
| F/902 Harshil Raje | 9,65,760.92 |
| G Tower Booking | 3,93,37,018.21 |
| G-1001 Dev Sharma | 8,90,930.49 |
| G-1002 Pravin Prajapati | 7,34,963.15 |
| G-1004 Devraj Shami | 11,46,372.89 |
| G/101-Prakashbhai Mahto | 12,39,706.00 |
| G/102-ACHYATANAND TRIPATHI(CANCELLED) | 5,100.00 |
| G-1101 Vishal Bhanushali | 5,04,600.26 |
| G-1103 BHIMJI BHANUSHALI | 17,82,153.15 |
| G/1201-Ritesh Panchal | 2,50,000.00 |
| G/1202-Nilesh Prajapati | 16,32,638.25 |
| G/1203-Rajkumar | 2,00,000.00 |
| G/1204-RAJESH GATTANI | 9,72,881.00 |
| G/1302-KUMAR MEHTA | 9,82,929.33 |
| G-201 Jessy Reji | 10,26,930.49 |
| G202 Limita Mambarabali | 3,14,958.28 |
| G/203-BAJRANG L SHARMA | 11,06,214.00 |
| G/204-Sacheta | 1,00,000.00 |
| G-301 Sonam Gurtoo | 9,98,978.73 |
| G-302 SUNIL SHARMA | 12,43,897.35 |
| G-303 Sumit Kumr | 11,49,958.28 |
| G-304 Preeti Jha | 10,80,978.73 |
| G-401 Jessy Shanju | 9,26,930.49 |
| G-402 Shankar A. Songavkar | 6,21,051.38 |
| G-403 Navneet B.Patel | 10,34,963.15 |
| G/404-POOJA YADAV | 9,03,503.33 |
| G-501 Pramod Mishra | 43,281.26 |
| G-502 Sumitran | 10,92,460.71 |
| G-503 Johnbhai | 10,34,963.15 |
| G-504 Janvi Gore | 11,34,982.65 |
| G-601 Maheshbhai | 14,72,880.26 |
| G-602 Ramesh R | 11,48,248.28 |
| G-604 Amit Sarkar | 10,26,930.49 |
| G-701 Sunil Sharma | 10,26,930.49 |
| G-702 Sandip Tripathi(Cancelled) | 2,99,999.80 |
| G-702 SHAILENDRA SINGH | 15,84,225.68 |
| G/703-Roshanbhai | 13,61,888.00 |
| G/704-Ajay Sinha | 22,28,319.00 |
| G-801 Dhananjay Vishwakarma | 10,26,922.62 |
| G-802 Rajendra G.Desai | 11,49,958.28 |
| G-803 Sachinbhai | 5,18,211.15 |
| G/804-Bhalabhai Ahir | 12,69,320.66 |

continued ...

| | |
|---|---|
| G/901-Bhaskar Godbole | 9,45,857.00 |
| G/901-SHAILESH TANK(Cancel) | 1,21,000.00 |
| H Tower Booking | 1,73,64,309.47 |
| H-1501 KETAN BHANUSHALI | 1,50,000.00 |
| H-101 Amul Gavali(CANCEL) | 3,00,000.00 |
| H/102-BINY PAUL | 12,56,332.00 |
| H/103-Nevia | 46,000.00 |
| H/1101-Piyushbhai | 1,00,000.00 |
| H-1102 Ritesh Agrawal | 2,00,001.00 |
| H/1103-Anil C.S. | 16,62,548.87 |
| H/1301-Fernando | 20,65,750.00 |
| H/1302-PRAGNESH(Cancel) | 3,58,932.00 |
| H/201-Kelvin | 30,121.33 |
| H/202-Ajay Sinha | 1,96,384.66 |
| H-203 Anilkat Shetty | 5,72,623.41 |
| H-301 Shubham Pandey | 11,95,665.21 |
| H/303-KUSUM ASHOK PANZADE | 8,74,429.00 |
| H-401 Kantibhai Bhanushali | 12,98,841.08 |
| H/402-Mahendrabhai | 12,05,742.00 |
| H-403 P K Ravindra | 13,38,762.72 |
| H-501 Babu Balan | 2,04,952.01 |
| H/502-Amogh Singhal | 51,000.00 |
| H-702 Devdasbhai | 11,56,331.59 |
| H/801-Jigar Bhanushali | 2,00,000.00 |
| H/802-Ramchandra Khatri | 6,04,103.00 |
| H-901 DAMJIBHAI | 12,53,665.59 |
| H-902 KAVIN GANGAR | 1,61,000.00 |
| H/903- Gopal Agrawal | 10,81,124.00 |
| I Tower Booking | 5,15,113.00 |
| I/1003-Shudhir | 51,000.00 |
| I/603-Parth | 1,00,001.00 |
| I/703- Dhiraj Darjee | 51,000.00 |
| I/803-Sikandar Sing | 1,00,000.00 |
| I/901-Nitin Salvi | 52,001.00 |
| I/902-Suresh Katti | 1,11,111.00 |
| I/903-Jaydeep Gajera | 50,000.00 |
| Office Booking | 70,62,519.99 |
| O-01 Ajaybhai | 4,57,214.99 |
| O-02 Dilip Kumar | 4,57,214.99 |
| O-03 SHRAVAN | 8,68,953.00 |
| O-05 Praveenbhai(Bricks) | 4,45,869.67 |
| O-06 Rajendra Singh | 6,92,062.58 |
| O-09 Vijay S Kolada | 5,70,668.00 |
| O-10 Umesh | 5,02,827.19 |
| O-11 Sakriben Bhanushali | 2,58,070.92 |
| O-12 MOHIT KAPOOR | 10,31,367.00 |
| O-13 Sudhir Thakkar | 6,92,062.58 |
| O-14 Manish | 21,000.00 |
| O-15 Indrajit Yadav | 4,45,869.67 |
| O-16 Lopesh Vyas | 4,34,524.94 |
| O-17 Prakashbhai Bhanushali(Cancel) | 1,84,814.46 |
| Shop Booking | 1,64,10,241.42 |
| S-01 Tulsibhai M.Bhanushali | 8,94,235.53 |
| S-03 Swarup Shah | 8,57,704.85 |
| S-04 Jaya Bhanushali | 7,46,520.61 |
| S-05 Shantilal | 7,46,520.61 |
| S/06-Sachinbhai | 8,37,094.43 |
| S/07-Deepakbhai | 7,94,170.32 |
| S-08 Tulsibhai | 8,12,403.64 |
| S-09 K K S Babu | 8,25,937.78 |
| S-10 Viji S Kallada | 7,46,520.61 |
| S-11 Sarith Salgunan Elantholi | 7,62,403.64 |
| S-12 Hemlata S. Bhanushali | 7,85,937.78 |

continued ...

| | |
|---|---|
| S-13 Mohit Kapoor | 14,92,242.00 |
| S-14 Sudhir Thakkar | 7,94,170.32 |
| S-15 J. P. Singh | 8,49,761.83 |
| S-16 Hemlataben G.Patel | 7,46,520.61 |
| S-17 Ashokbhai Gupta | 14,61,154.00 |
| S-18 Ketanbhai | 8,51,261.83 |
| S-19 Prakashbhai | 14,05,681.03 |
| **Grand Total** | **26,18,68,314.98** |

## Fixed Assets

| Particulars | Closing Balance | |
|---|---|---|
| | Debit | Credit |
| **Depericable at 10%** | **1,56,577.21** | |
| *Electrification* | *52,869.90* | |
| *Furniture* | *1,03,707.31* | |
| **Depericable at 15%** | **11,71,801.74** | |
| *Air Conditioner* | *93,989.50* | |
| *C C T V Camera System* | *11,226.30* | |
| *FAN* | *3,271.65* | |
| *Generator* | *10,42,723.02* | |
| *Invertor* | *15,818.05* | |
| *Mobile Phone* | *558.32* | |
| *Water Cooler* | *4,214.90* | |
| **Depericable at 40%** | **11,786.41** | |
| *Computer* | *7,466.41* | |
| *Dell Led Screen* | *4,320.00* | |
| **Grand Total** | **13,40,165.36** | |

## Current Assets

| Particulars | Closing Balance | |
|---|---|---|
| | Debit | Credit |
| **Closing Stock** | **25,19,09,034.00** | |
| *Work in Progress* | *25,19,09,034.00* | |
| **Deposits (Asset)** | **3,11,211.00** | |
| *Electricity Deposit* | *1,21,711.00* | |
| *Vapi Nagar Palika Plantation Deposit* | *1,09,500.00* | |
| *WATER CONNECTION DEPOSIT* | *80,000.00* | |
| **Loans & Advances (Asset)** | **43,93,979.00** | |
| Advance to Customers | 43,42,674.00 | |
| *DESIGN GROUP* | 4,200.00 | |
| *Enjay I.T.Solutions Limited* | 600.00 | |
| *KRISHNA CARTING* | 1,08,767.00 | |
| *Manish Shah* | 4,200.00 | |
| *MANJULABEN PARSANTYA(ELECTRIC)* | 1,20,250.00 | |
| *Maruti Reti Suppliers* | 3,441.00 | |
| *NANDLAL ENTERPRISE* | 14,05,918.00 | |
| *Om Sai Ram Supplier(Sand)* | 46,725.00 | |
| *R.K.Enterprise* | 1,03,999.00 | |
| *R K Enterprise(Fire)* | 16,06,500.00 | |
| *Shree Umiyaji Electrical Works* | 5,49,574.00 | |
| *Shriram Surendra Thakur* | 1,50,000.00 | |
| *The India Cement Ltd* | 2,32,500.00 | |

continued ...

| | | |
|---|---|---|
| *Varsha Distributors* | *6,000.00* | |
| *Jethalal G. Bhanushali* | *47,488.00* | |
| *T D S Receivab:E* | *3,817.00* | |
| **Sundry Debtors** | | **3,14,69,711.85** |
| *A-1003 Vishal Manoj Mithiya* | *15,28,600.56* | |
| *A-102 Yogeshbhai* | *7,07,868.14* | |
| *A/404-Nikhil Mithiya* | *4,89,077.67* | |
| *A/603-Ashok Thakre* | *11,17,058.00* | |
| *A-702 Khimji Lalaji Mall(Cancelled)* | *13,01,198.20* | |
| *A-902 Chandrakant Prajapati(Cancelled)* | *207.67* | |
| *B-1004 Ashokbhai(Cancel)* | *8,88,448.68* | |
| *B-101 SAKARIBEN BHANUSHALI* | *2,67,886.07* | |
| *C-403 Vijaybhai* | *1,95,058.07* | |
| *C-502 Ajay Yadav(Cancelled)* | *0.43* | |
| *C-604 Neeraj Baboo Sharma(Cancelled)* | *9,40,709.60* | |
| *C-803 Rajendrasingh Jadeja* | *1,55,946.43* | |
| *D/1104-HARENDRA SINGH* | *2,59,560.00* | |
| *D-204 Tanaji* | *7,57,114.00* | |
| *D/404-Jitendrabhai* | *1,42,581.00* | |
| *D/504-Sanjeev Singh* | *9,05,057.67* | |
| *D/604-Amol Eknath Khainar* | *2,66,214.00* | |
| *D-604 Rajkishor Singh(Cancel)* | *7,23,807.06* | |
| *D/704-Gulabbhai* | *5,70,919.00* | |
| *E/504-Girishbhai* | *10,61,021.00* | |
| *F/102-Sangeeta Amit Patel* | *2,56,183.00* | |
| *F-501 Hitesh Bellre(Cancel)* | *0.74* | |
| *F/503-Sanjay Singh* | *6,78,955.00* | |
| *F-503 Shailesh Patel(Cancelled)* | *0.09* | |
| *F/801-Deepak Shinde* | *11,14,471.00* | |
| *F-903 Dilip Sahoo* | *13,041.72* | |
| *G-103 Kavita Pradeep Ante* | *24,793.75* | |
| *G-1102 Surjit Singh* | *8,95,636.85* | |
| *G-1103 Nilesh Prajapati(Cancelled)* | *3,28,314.76* | |
| *G-603 Ajay Tripathi(Cancel)* | *7,45,798.29* | |
| *G/603-Sanjaybhai Dodhia* | *2,69,041.00* | |
| *G/704-Bhagvan Patil(Cancel)* | *9,31,326.35* | |
| *G-902 Satish Dama* | *9,85,786.00* | |
| *H-1001 Deepak Sambhubhai Bhanushali(Cancelled)* | *11,07,516.00* | |
| *H/1002-AJAY PODDAR* | *16,46,882.00* | |
| *H-1003 Girish Tiwari* | *3,89,443.53* | |
| *H/1203-Suresh Baboo* | *12,27,376.00* | |
| *H-503 Ajit Chaudhary* | *13,08,306.76* | |
| *H-601 Sindu M Sukumaran* | *9,71,334.41* | |
| *H-603 Sureshbhai* | *2,31,410.45* | |
| *H-701 Anand Singh* | *8,547.99* | |
| *H/703-Omprakash Vishwakarma* | *14,69,306.00* | |
| *H/803-R H Shukla* | *4,07,147.00* | |
| *I/203-Kalpeshbhai Patel* | *12,32,431.00* | |
| *O-03 Pankit Koradiya(Cancelled)* | *4,34,428.02* | |
| *O-12 Vithalbhai(CANCEL)* | *4,77,870.92* | |
| *S-02 Tulsibhai Bhanushali* | *5,91,557.85* | |
| *S-13 Vithhalbhai(Cancel)* | *7,29,838.36* | |
| *S-17 HARESHBHAI(Cancelled)* | *7,14,633.76* | |
| **Cash-in-hand** | | **3,94,238.00** |
| *Cash* | *1,33,113.00* | |
| *Silak* | *2,61,125.00* | |
| **Bank Accounts** | | **4,15,09,464.78** |
| *S.B.I C.A.No.37765660781* | *3,84,71,684.37* | |
| *S.B.I C.A. No.37766175830* | *30,37,780.41* | |
| **Advance From Debtors** | | **35,750.00** |
| *Proto Type* | *22,500.00* | |
| *Sai Security System* | *13,250.00* | |

continued ...

: 1-Apr-2021 to 31-Mar-2022

| | |
|---|---|
| **Balance with Revenue Authority** | **1,94,97,759.27** |
| *GST Paid* | *1,94,93,840.85* |
| *Tcs* | *3,918.42* |
| Loss for the F.Y. 2021-22 | 53,385.05 |
| Loss for the Year(17-18) | 49,33,882.74 |
| Loss for the Year (18-19) | 1,69,64,348.93 |
| PREPAID AMC CHARGES | 1,484.00 |
| **Grand Total** | **37,14,74,248.62** |

**ODHAVKRUPA DEVELOPERS**
**Vapi Silvassa Road,**
**Near HP Petrol Pump,**
**Vapi.**
1-Apr-2021 to 31-Mar-2022

## Sales Accounts

| Particulars | Closing Balance Debit | Closing Balance Credit |
|---|---|---|
| Sales PCM | | 16,09,29,129.00 |
| **Grand Total** | | **16,09,29,129.00** |

## Purchase Accounts

| Particulars | Closing Balance Debit | Closing Balance Credit |
|---|---|---|
| AIR CONDITIONER PURCHASE | 3,19,531.25 | |
| GST Purchase | 3,27,26,082.65 | |
| LIFT PURCHASE | 55,23,220.30 | |
| Purchase - Carting | 3,46,672.00 | |
| Purchase - Cement | 75,39,651.16 | |
| PURCHASE FRAME | 36,013.80 | |
| Purchase - Metal / Sand / Rubbel | 54,54,671.42 | |
| PURCHASE OTHER MATERIAL | 21,64,479.67 | |
| Purchase - Steel | 1,29,51,037.34 | |
| Rounding Off | | 18.35 |
| **Grand Total** | **6,70,61,359.59** | **18.35** |

## Direct Expenses

| Particulars | Closing Balance Debit | Closing Balance Credit |
|---|---|---|
| Bonus Exp | 17,000.00 | |
| C C Tv Expesnes | 2,95,240.00 | |
| Electicity Expences | 13,60,583.00 | |
| Electricity Connection Exp | 3,47,762.00 | |
| Employer Contribution Exp | 53,207.00 | |
| Interest on Covid Loan | 5,01,712.00 | |
| Interest on O/D A/C | 12,95,713.00 | |
| J.C.B Hire Charges | 53,750.00 | |
| Labour Charges | 2,81,33,303.80 | |
| Labour Charges [Non GST] | 32,05,300.00 | |
| Legal Expences | 15,585.34 | |
| NA FEES | 36,16,868.70 | |
| Professional Fees [Direct Exp.] | 4,45,415.00 | |
| Property Insurance | 1,17,207.37 | |
| Security Charges | 11,08,701.00 | |
| Site Office Expenses | 50,167.00 | |
| Staff Salary Site | 2,25,351.00 | |
| Stamp & Registration Charges | 2,027.67 | |

continued ...

: 1-Apr-2021 to 31-Mar-2022

| Grand Total | 4,08,44,893.88 |
|---|---|

## Indirect Expenses

| Particulars | Closing Balance Debit | Closing Balance Credit |
|---|---|---|
| **Salary** | | |
| Adverlisment Expences | 1,63,375.00 | |
| AMC CHARGES | 3,06,004.24 | |
| Audit Fees | 1,12,000.00 | |
| BALANCE WRITTEN OFF | 2,10,300.03 | |
| Bank Charges | 34,683.39 | |
| Brokerage | 1,01,000.00 | |
| Courier Charges | 40.00 | |
| Depriciation | 2,31,860.00 | |
| Diesel Exp | 51,100.00 | |
| General Expenses | 4,27,538.34 | |
| Generator Expenses | 10,932.81 | |
| Gst Expanses on Flat and Shop | 2,11,61,470.00 | |
| Gujarat Gas Connection Charges | 2,67,735.00 | |
| Interest on T.D.S | 364.00 | |
| Loading Unloading Charges | 2,27,230.00 | |
| Misc Exp | 5,547.00 | |
| Nagarpalika Fees | 1,53,650.00 | |
| Petrol Exp | 21,300.00 | |
| Petrol Expenses Partner | 35,000.00 | |
| Printing & Stationery | 46,854.00 | |
| Professional Fees ( Indirect) | 4,28,100.00 | |
| Promotion Expenses | 7,500.00 | |
| Registratio Charges of Flat | 8,123.01 | |
| Repair and Maintenance | 1,42,517.68 | |
| Rera Quater Fees | 8,000.00 | |
| Salary | 8,47,506.00 | |
| Sundry Balance W/f | 1,52,88,739.43 | |
| Telephone Expenses | 7,118.00 | |
| Transport Exp | 52,371.00 | |
| TRANSPORT EXP(IGST) | 14,836.00 | |
| Vehical Expenses | 800.00 | |
| Water Connection Charges | 39,000.00 | |
| Web Hosting Charges | 3,850.00 | |
| **Grand Total** | **4,04,16,444.93** | |

# ODHAVKRUPA DEVELOPERS

Vapi Silvassa Road,
Near HP Petrol Pump,
Vapi,
MSME No:

## Stock-in-hand

Group Summary
1-Apr-2021 to 31-Mar-2022

| Particulars | Opening Balance | | Closing Balance | |
|---|---|---|---|---|
| | Debit | Credit | Debit | Credit |
| Work in Progress | 26,45,68,868.00 | | 26,45,68,868.00 | |
| **Grand Total** | **26,45,68,868.00** | | **26,45,68,868.00** | |

**M/S. ODHAVKRUPA DEVELOPERS**

**A/C. YEAR : 01.04.2021 TO 31.03.2022**

**NOTES ATTACHED TO & FORMING PART OF ACCOUNTS.**

1. **LEGAL STATUS :**

The assessee is a partnership firm assessed as such to Income Tax Upto A.Y.2021-2022 by the Income Tax Officer, Vapi Ward-8 Vapi under the PAN.No. **AAEFO9882A.**

2. **PARTICULARS OF PARTNER:**

The assessee firm is constituted vide partnership deed dated 21st September, 2011. The Partner and their Profit & Loss sharing Ratio as on **31.3.2022** are as Under :-

| NAME OF THE PARTNERS | % SHARE |
|---|---|
| BHAVIN MANGE | 10% |
| URMILABEN BHANUSHALI | 10% |
| SHANTIBEN BHANUSHALI | 10% |
| MANIBEN BHANUSHALI | 10% |
| NIKHIL VERSHI BHANUSHALI | 10% |
| KAMLABEN J BHANUSHALI | 10% |
| MOHANBHAI BHANUSHALI | 20% |
| ARUNABEN BHANUSHALI | 10% |
| PRAVIN BHANUSHALI | 10% |
| **TOTAL** | 100% |

3. **BUSINESS ACTIVITY:**

The assessee is Carrying on a business as a Builders/Developer - Operating of Real Estate of Self Owned Buildings (Residential & Non Residential ) - 07002 which is carried in the name & style of M/s. ODHAVKRUPA DEVELOPERS.

4. **SIGNIFICANT ACCOUNTING POLICIES:**

i) **AS – 1: Disclosure of Significant Accounting Principles:**

The assessee has followed mercantile system of accounting for all incomes and expenditure except otherwise stated and the accounting principles generally followed in India and recommended by the ICAI.

ii) **AS – 2: Valuation of Inventories:**

a. WIP valued at cost or estimated realisable value whichever is lower.

b. The stock is as taken, valued and certified by the assessee.

iii) **AS – 9: Revenue Recognition:**

- Sales are recorded exclusive of GST and net of trade discounts.
- Income from real estate sales is recognised on the transfer of all significant risks

and rewards of ownership to the buyers and it is not unreasonable to expect ultimate collection and no significant uncertainty exists regarding the amount of consideration. Determination of revenues under the percentage of completion method necessarily involves making estimates by the Company. Revenue from construction and project related activity is recognised by applying Percentage Completion Method (PCM) to sale of tenements. Percentage of completion is determined as a proportion of cost incurred to date (excluding property acquisition cost) to the total estimated project cost (excluding property acquisition cost). Project becomes eligible for revenue recognition when the percentage of completion of project exceeds 25%.

iv) **Disclosure as per guidance note on Accounting for Real Estate transactions revised 2012**:-

**Refer Annexure No. 1**

v) **AS – 10: Accounting for Property , Plant & Machinery :**

- Fixed assets are stated at cost including expenses incurred prior to being put to use and as reduced by the amount depreciation.
- Depreciation is provided as per written down value method as per the rates provided in the Income Tax Rules.

5. Purchases are excluding Taxes.

6. Debtors/Receivables and Creditors/Payables/Unsecured Loans are subject to confirmation.

7. Previous year's figures have been regrouped / rearranged wherever considered necessary.

**FOR , KAKARIA AND ASSOCIATES LLP**
**CHARTERED ACCOUNTANTS**
**F.R. NO. - 104558W/W100601**

KAKARIA AND ASSOCIATES LLP
M. No 108812
VAPI
CHARTERED ACCOUNTANTS

**(JAIPRAKASH H. SHETHIYA)**
**PARTNER**
**M.No- 108812**
**UDIN : 22108812ATZJEE4864**
**PLACE : VAPI**
**DATE : 22/09/2022**

**FOR, ODHAVKRUPA DEVELOPERS**

**PARTNER**

# 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

| | | | | | |
|---|---|---|---|---|---|
| 01 | Name of the assessee | | | ODHAVKRUPA DEVELOPERS | |
| 02 | Address | | | SURVEY NO 331,OPP. HARIA PARK,VAPI-SILVASSA ROAD,DUNGRA,VAPI | |
| 03 | Permanent Account Number (PAN) | | | AAEFO9882A | |
| 04 | Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same | | | Yes | |
| | Name of Act | State | Other | Registration No. | Description (optional) |
| | Goods and service tax | GUJARAT | | 24AAEFO9882AIZ8 | |
| 05 | Status | | | Partnership Firm | |
| 06 | Previous year | | | from 1-APR-2021 to 31-MAR-2022 | |
| 07 | Assessment year | | | 2022-23 | |
| | | | | Relevant clause of section 44AB under which the audit has been conducted | |
| | | | | Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits | |
| 08a | Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ? | | | NA | |

## Part B

| | | | | |
|---|---|---|---|---|
| 09 | a) | If firm or association of persons, indicate names of partners/members and their profit sharing ratios. | Name | Profit sharing ratio (%) |
| | | | BHAVIN MANGE | 10.00 |
| | | | URMILABEN BHANUSHALI | 10.00 |
| | | | SHANTIBEN BHANUSHALI | 10.00 |
| | | | MANIBEN BHANUSHALI | 10.00 |
| | | | NIKHIL VERSHI BHANUSHALI | 10.00 |
| | | | KAMLABEN J BHANUSHALI | 10.00 |
| | | | MOHANBHAI BHANUSHALI | 20.00 |
| | | | ARUNABEN BHANUSHALI | 10.00 |
| | | | PRAVIN BHANUSHALI | 10.00 |
| | 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 | |

| Name of Partner/Member | Date of change | 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 |
| | | REAL ESTATE AND RENTING SERVICES | Other real estate/renting services n.e.c | | 07005 |
| | b) | If there is any change in the nature of business or profession, the particulars of such change. | No | | |

| Business | Sector | Sub Sector | Code | Remarks if any: |
|---|---|---|---|---|
| | | | | |

| | | | |
|---|---|---|---|
| 11 | a) | Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed. | Cash Book, Bank Book, Sales Register, Purchases Register, Journal |

| | | | | |
|---|---|---|---|---|
| | 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.) | SURVEY NO 331., OPP. HARIA PARK,, VAPI-SILVASSA ROAD., VAPI, DUNGRA, GUJARAT, 396191, INDIA | Cash Book, Bank Book, Sales Register, Purchases Register, Journal (Computerized) |
| | c) | List of books of account and nature of relevant documents examined. | Cash Book, Bank Book, Sales Register, Purchases Register, Journal | |
| 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, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB,Chapter XII-G, First Schedule or any other relevant section.) | No | |

| Section | Amount | Remarks if any: |
|---|---|---|
| | | |

| | | | |
|---|---|---|---|
| 13 | a) | Method of accounting employed in the previous year | Mercantile system |
| | b) | Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year. | No |
| | 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.) | Remarks if any: |
|---|---|---|---|
| | | | |

| | | | |
|---|---|---|---|
| | 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 | |

| Particulars | Increase in profit (Rs.) | Decrease in profit(Rs.) | Net Effect(Rs.) | Remarks if any: |
|---|---|---|---|---|
| | | | | |

f) Disclosure as per ICDS

| ICDS | Disclosure |
|---|---|
| ICDS I - Accounting Policies | As per Notes attached to and forming part of Form 3CD. |
| ICDS II - Valuation of Inventories | As per Notes attached to and forming part of Form 3CD. |
| ICDS III - Construction Contracts | As per Notes attached to and forming part of Form 3CD. |
| ICDS IV - Revenue Recognition | As per Notes attached to and forming part of Form 3CD. |
| ICDS IX - Borrowing Costs | As per Notes attached to and forming part of Form 3CD. |
| ICDS V - Tangible Fixed Assets | As per Notes attached to and forming part of Form 3CD. |
| ICDS VII - Governments Grants | As per Notes attached to and forming part of Form 3CD. |
| ICDS X - Provisions,Contingent Liabilities and Contingent Assets Total | As per Notes attached to and forming part of Form 3CD. |

| | | | |
|---|---|---|---|
| 14 | a) | Method of valuation of closing stock employed in the previous year. | Raw Material and Finished Goods :- Cost or NRV Whichever 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 (Rs.) | Decrease in profit(Rs.) | Remarks if any: |
|---|---|---|---|
| | | | |

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

| Description of Capital Assets | Date of Acquisition | Cost of Acquisition | Amount at which capital assets converted into stock | Remarks if any: |
|---|---|---|---|---|
| | | | | |

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

| | | |
|---|---|---|
| a) | the items falling within the scope of section 28; | Nil |

| Description | Amount | Remarks if any: |
|---|---|---|
| | | |

| | | | |
|---|---|---|---|
| | b) | the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax,where such credits, drawbacks or refunds are admitted as due by the authorities concerned; | Nil |

| Description | Amount | Remarks if any: |
|---|---|---|
| | | |

| | | | |
|---|---|---|---|
| | c) | escalation claims accepted during the previous year; | Nil |

| Description | Amount | Remarks if any: |
|---|---|---|
| | | |

| | | | |
|---|---|---|---|
| | d) | any other item of income; | Nil |

| Description | Amount | Remarks if any: |
|---|---|---|
| | | |

| | | | |
|---|---|---|---|
| | e) | capital receipt, if any. | Nil |

| Description | Amount | Remarks if any: |
|---|---|---|
| | | |

| | | |
|---|---|---|
| 17 | Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish: | No |

| Details of property | Consideration received or accrued | Value adopted or assessed or assessable | Remarks if any: | Country | Address Line 1 | Address Line 2 | Pincode | City or Town or District | Locality or Area | Post Office | State | Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x)? |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | |

| | | | |
|---|---|---|---|
| 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 :- | As Per Annexure "A" |
| | a) | Description of asset/block of assets. | |
| | b) | Rate of depreciation. | |
| | c) | Actual cost or written down value. as the case may be. | |
| | ca) | Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only) | |
| | cb) | Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession. | |
| | cc) | Adjusted written down value | |
| | d) | Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :- | |
| | | i) Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994. | |
| | | ii) change in rate of exchange of currency, and | |
| | | iii) Subsidy or grant or reimbursement, by whatever name called. | |
| | e) | Depreciation allowable. | |
| | f) | Written down value at the end of the year. | |

19 Amounts admissible under sections

| Section | Amount debited to P&L | Amount admissible as per the provisions of the Income-tax Act, 1961 | Remarks if any: |
|---|---|---|---|
| | | | |

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

| Description | Amount | Remarks if any: |
|---|---|---|
| | | |

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

| Name of Fund | Amount | Actual Date | Due Date | The actual amount paid |
|---|---|---|---|---|
| PROVIDENT FUND | 8959 | 07/11/2021 | 15/05/2021 | 8959 |
| PROVIDENT FUND | 8306 | 07/11/2021 | 15/06/2021 | 8309 |
| PROVIDENT FUND | 7362 | 04/11/2021 | 15/07/2021 | 7362 |
| PROVIDENT FUND | 6585 | 04/11/2021 | 15/08/2021 | 6585 |
| PROVIDENT FUND | 6544 | 10/11/2021 | 15/09/2021 | 6544 |
| PROVIDENT FUND | 1882 | 04/11/2021 | 15/10/2021 | 1882 |
| PROVIDENT FUND | 1882 | 02/12/2021 | 15/11/2021 | 1882 |
| PROVIDENT FUND | 1391 | 05/12/2021 | 15/12/2021 | 1391 |
| PROVIDENT FUND | 1391 | 13/01/2022 | 15/01/2022 | 1391 |
| PROVIDENT FUND | 1327 | 05/02/2022 | 15/02/2022 | 1327 |
| PROVIDENT FUND | 1227 | 14/03/2022 | 15/03/2022 | 1227 |
| PROVIDENT FUND | 1555 | 09/05/2022 | 15/04/2022 | 1555 |

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

1 expenditure of capital nature; Nil

| Particulars | Amount in Rs. | Remarks if any: |
|---|---|---|
| | | |

2 expenditure of personal nature; Nil

| Particulars | Amount in Rs. | Remarks if any: |
|---|---|---|
| | | |

3 expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party; Nil

| Particulars | Amount in Rs. | Remarks if any: |
|---|---|---|
| | | |

4 Expenditure incurred at clubs being entrance fees and subscriptions Nil

| Particulars | Amount in Rs. | Remarks if any: |
|---|---|---|
| | | |

5 Expenditure incurred at clubs being cost for club services and facilities used. Nil

| Particulars | Amount in Rs. | Remarks if any: |
|---|---|---|
| | | |

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

| Particulars | Amount in Rs. |
|---|---|
| Interest on TDS | 364 |

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

| Particulars | Amount in Rs. | Remarks if any: |
|---|---|---|
| | | |

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

| Particulars | Amount in Rs. | Remarks if any: |
|---|---|---|
| | | |

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: Nil

| Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee | Aadhaar no | Country | Address Line 1 | Address Line 2 | Pincode | City or Town or District | Locality or Area | Post Office | State | Remarks if any: |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | |

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) Nil

| Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee | Aadhaar no | Country | Address Line 1 | Address Line 2 | Pincode | City or Town or District | Locality or Area | Post Office | State | Amount of tax deducted | Remarks if any: |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | | |

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

A Details of payment on which tax is not deducted: **Nil**

| Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee | Aadhaar no | Country | Address Line 1 | Address Line 2 | Pincode | City or Town or District | Locality or Area | Post Office | State | Remarks if any: |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | |

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. **Nil**

| Date of payment | Amount of payment | Nature of payment | Name of the payer | PAN of the Payer | Aadhaar no | Country | Address Line 1 | Address Line 2 | Pincode | City or Town or District | Locality or Area | Post Office | State | Amount of tax deducted | Amount out of (VI) deposited, if any | Remarks if any: |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | | | |

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

A Details of payment on which levy is not deducted: **Nil**

| Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee | Aadhaar no | Country | Address Line 1 | Address Line 2 | Pincode | City or Town or District | Locality or Area | Post Office | State | Remarks if any: |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | |

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. **Nil**

| Date of payment | Amount of payment | Nature of payment | Name of the payer | PAN of the Payer | Aadhaar no | Country | Address Line 1 | Address Line 2 | Pincode | City or Town or District | Locality or Area | Post Office | State | Amount of tax deducted | Amount out of (VI) deposited, if any | Remarks if any: |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | | | |

iv Fringe benefit tax under sub-clause (ic)

v Wealth tax under sub-clause (iia)

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

vii Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii) **Nil**

| Date of payment | Amount of payment | Name of the payee | PAN of the payee | Aadhaar no | Country | Address Line 1 | Address Line 2 | Pincode | City or Town or District | Locality or Area | Post Office | State | Remarks if any: |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | |

viii Payment to PF/other fund etc. under sub-clause (iv)

ix Tax paid by employer for perquisites under sub-clause (v)

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

| Particulars | Section | Amount debited to P/L A/C | Description | 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 | Name of the payee | PAN of the payee | Aadhaar no | Remarks if any: |
|---|---|---|---|---|---|---|
| | | | | | | |

| | | |
|---|---|---|
| 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 | Aadhaar no | Remarks if any: |
|---|---|---|---|---|---|---|
| | | | | | | |

| | | |
|---|---|---|
| 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; | Nil |

| Nature of Liability | Amount | Remarks if any: |
|---|---|---|
| | | |

| | | |
|---|---|---|
| h) | amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income; | Nil |

| Particulars | Amount | Remarks if any: |
|---|---|---|
| | | |

| | | |
|---|---|---|
| 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 payments made to persons specified under section 40A(2)(b). | Nil |

| Name of Related Party | Relation | Date | Payment made(Amount) | Nature of transaction | PAN of Related Party | Aadhaar no |
|---|---|---|---|---|---|---|
| | | | | | | |

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

| Section | Description | Amount | Remarks if any: |
|---|---|---|---|
| | | | |

| | | |
|---|---|---|
| 25 | Any amount of profit chargeable to tax under section 41 and computation thereof. | Nil |

| Name of Party | Amount of income | Section | Description of transaction | Computation if any | Remarks if any: |
|---|---|---|---|---|---|
| | | | | | |

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; Nil

| Nature of Liability | Amount | Remarks if any: | Section |
|---|---|---|---|
| | | | |

b) not paid during the previous year; Nil

| Nature of Liability | Amount | Remarks if any: | Section |
|---|---|---|---|
| | | | |

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 under section 139(1);

| Nature of Liability | Amount | Remarks if any: | Section |
|---|---|---|---|
| GST PAYBLE | 38580 | | Sec 43B(a) -tax , duty,cess,fee etc |

| | | | |
|---|---|---|---|
| | | b) not paid on or before the aforesaid date. | Nil |

| Nature of Liability | Amount | Remarks if any: | Section |
|---|---|---|---|
| | | | |

| | | | |
|---|---|---|---|
| | ii | State whether sales tax,goods & service Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account. | No |
| 27 | a) | Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts. | No |
| | b) | Particulars of income or expenditure of prior period credited or debited to the profit and loss account. | Nil |

| Type | Particulars | Amount | Prior period to which it relates(Year in yyyy-yy format) | Remarks if any: |
|---|---|---|---|---|
| | | | | |

| | | |
|---|---|---|
| 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 | Aadhaar no | Name of the company whose shares are received | CIN of the company | No. of Shares Received | Amount of consideration paid | Fair Market value of the shares | Remarks if any: |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |

| | | |
|---|---|---|
| 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. | NA |

| Name of the person from whom consideration received for issue of shares | PAN of the person | Aadhaar no | No. of Shares issued | Amount of consideration received | Fair Market value of the shares | Remarks if any: |
|---|---|---|---|---|---|---|
| | | | | | | |

| | | |
|---|---|---|
| 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 | NA |

| Nature of Income | Amount | Remarks if any: |
|---|---|---|
| | | |

| | | |
|---|---|---|
| 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 | NA |

| Nature of Income | Amount | Remarks if any: |
|---|---|---|
| | | |

| | | |
|---|---|---|
| 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 | Amount borrowed | Remarks if any: | PAN of the person | Aadhaar no | Country | Address Line 1 | Address Line 2 | Pincode | City or Town or District | Locality or Area | Post Office | State | Date of Borrowing | Amount due including interest | Amount repaid | Date of Repayment |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | | | |

| | | |
|---|---|---|
| A | Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year? | NA |

| Clause under which of Sub section(1) of 92CE primary adjustments is made | Amount in Rs of primary adjustment | Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE | Whether the Excess money has been repatriated within the prescribed time | Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time | Expected Date | Remarks if any: |
|---|---|---|---|---|---|---|
| | | | | | | |

| | | |
|---|---|---|
| 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 | NA |

| Amount(in Rs) of interest or 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 of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above | Ass Year of interest expenditure brought forward as per sub section (4) of section 94B | Amount of interest expenditure brought forward as per sub section (4) of section 94B | Ass Year of interest expenditure carried forward carried forward as per sub section (4) of section 94-B | Amount of interest expenditure carried forward carried forward as per sub section (4) of section 94-B | Remarks if any: |
|---|---|---|---|---|---|---|---|
| | | | | | | | |

| | | |
|---|---|---|
| C | 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,2022) | No |

| Nature of the impermissible avoidance arrangement | Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement | Remarks if any: |
|---|---|---|
| | | |

| | | | |
|---|---|---|---|
| 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 | Nil |

| Name of the lender or depositor | Address of the lender or depositor | PAN of the lender or depositor | Aadhaar no | Amount of loan or deposit taken or accepted | Whether the loan/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. |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |

| | | |
|---|---|---|
| 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 Name of the person from whom specified sum is received | PAN of the Name of the person from whom specified sum is received | Aadhaar no | 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 |
|---|---|---|---|---|---|---|
| A-1002 Anil Shah | FLAT NO-02,A WING,AARTI APPARTMENT, GIDC,CHANOD COLONY,VAPI-396195 | AMGPS9705E | | 246000 | Cheque | Account payee cheque |
| A-1003 VISHAL MITHIYA | ROOM NO-309,SWASTIK APARTMENT,CHANOD COLONY,CHANOD | DCJPM4212A | | 30000 | Cheque | Account payee cheque |
| A-101 RAJINDER SINGH | B2/102-RAJMOTI COMPLEX,CHHARWADA ROAD,VAPI | AMHPS6967K | | 100000 | Cheque | Account payee cheque |
| A-102 YOGESHBHAI | 313,TH,BHADOTRA ROAD,SHRADDHA SOCIETY,PANTHAVADA,BANASKATHA | BUWPR2434Q | | 511000 | Cheque | Account payee cheque |
| A-1102 RUPESH SHARMA | vapi | CWUPK9804N | | 568000 | Cheque | Account payee cheque |
| A-201 NARESH BANSAL | PLOT NO-1104H,NIRANKT CO OP HOU SOC,G1,CHANOD COLONY,VAPI | AGIPB0188Q | | 2165400 | Cheque | Account payee cheque |
| A-202 Raju Rao | 202/203,AMIKUNJ COMPLEX,CHANOD COLONY,BEHIND ARTI APARTMENT,NEAR GURUDWARA, GIDC VAPI,TAL-VAPI ,DIST-VALSAD-396195 | AGUPR0309M | | 943854 | Cheque | Account payee cheque |
| A-203 Madhubala Rander | SANTKRUPA BUILDING,GOKUL NAGAR,NEAR CHALLENGE GROUND,BHIWANDI,THANE,MAHARASHTRA-421308 | ABKPR0571Q | | 100000 | Cheque | Account payee cheque |
| A-301 SURESHCHAND YADAV | vapi | ADTPY3792K | | 1275140 | Cheque | Account payee cheque |
| A-302 SHREEJU PILLAI | 207,SWASTIK CO OP HOU SOCIETY,CHANOD COLONY,VAPI | BGRPP8033Q | | 131130 | Cheque | Account payee cheque |
| A-304 AMIT SINGH | EWS 321/33,DUNGRA COLONY,DUNGRA,VAPI | HBXPS3838R | | 103000 | Cheque | Account payee cheque |

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| A-401 HARESH KATARIA | 202,NEEL GAGAN APPARTMENT, CHANOD COLONY,VAPI | DUBPK4515C | | | 366270 | Cheque | Account payee cheque |
| A-402 SANJAYBHAI | HOUSE NO-102,GAURAV APPARTMENT, NEAR AMBA MATA MANDIR,CHANOD COLONY,VAPI | AGDPB3248A | | | 100000 | Cheque | Account payee cheque |
| A-403 DATATRY PATIL | ALAKNANDA RESIDENCY,B-306,SATYA CO OP HOUSING SOCIETY,CHANOD COLONY,VAPI | BPDPP4586F | | | 3161600 | Cheque | Account payee cheque |
| A-404 NIKHIL MITHIYA | E6-107,SHREE SAINATH COMPLEX,DADRA | FDYPM3203H | | | 850100 | Cheque | Account payee cheque |
| A-502 SAROJ CHAUHAN | D-104,SHANTI CO OP HSG SOCIETY,CHANOD COLONY,VAPI | AVGPN9576K | | | 300000 | Cheque | Account payee cheque |
| A-503 CHANDRAKANT PRAJAPATI | 129,KUMBHAR VAD FALIYA,MOTA PONDHA,VALSAD | ANTPP5039N | | | 2500000 | Cheque | Account payee cheque |
| A-504 DINESHBHAI | VAPI | CWQPB3644F | | | 1322170 | Cheque | Account payee cheque |
| A-601 MAHENDRA MAV | ROOM NO-103,NILKAMAL APPARTMENT, CHANOD | ENLPM2434Q | | | 1717270 | Cheque | Account payee cheque |
| A-602 MANJULABEN BHANUSHALI | A/F-101,BHANUSARITA APARTMENT,DESAIWAD,CHANOD,VAPI | AFQPB4378B | | | 2029990 | Cheque | Account payee cheque |
| A-603 ASHOK THAKRE | ROHANE,DHULE,MAHARASHTRA-425407 | AFOPT1488G | | | 428000 | Cheque | Account payee cheque |
| A-604 MAVJIBHAI | B-7,KAMDHENU CO OP HSG SOCIETY,GUNJAN,VAPI | AUEPB6601N | | | 1435100 | Cheque | Account payee cheque |
| A-701 KISHOR DAMA | A,G1/G2,SHYAM CO OP HOUSING SOCIETY,HARIA PARK,DUNGRA | AKSPD5854B | | | 2045100 | Cheque | Account payee cheque |
| A-702 RAHUL PATIL | A-302,SAJAN APPARTMENT, PIONEER BAKERY ROAD,CHANOD,VAPI | CMEPP6692R | | | 3721000 | Cheque | Account payee cheque |
| A-703 NILESHBHAI | 304,BHANUSAGAR APPARTMENT, CHANOD,VAPI | ADYPK6573B | | | 2828800 | Cheque | Account payee cheque |
| A-704 UMESH CHUNADA | PARSHWANATH CO OP SOCIETY,CHANOD COLONY,GIDC, VAPI | AEPPC9871E | | | 757270 | Cheque | Account payee cheque |
| A-802 MEETABEN KATARMAL | 202,KHODIYAR KRUPA APARTMENT,CHANOD COLONY,VAPI | EIPPK7230F | | | 101708 | Cheque | Account payee cheque |

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| A-803 DEEPAK GAJARA | C-5,OLD C TYPE,KOPARLI ROAD,GIDCC VAPI,VAPI | AVCPB4445M | | 2531908 | Cheque | Account payee cheque |
| A-804 DEEPAK BHANUSHALI | 527,KUMBHARWAD,MALIYADHARA,CHIKHLI | GVBPK6707G | | 2045100 | Cheque | Account payee cheque |
| A-901 Kusumben | 39,HITHER BROOM ROAD,HAYES MIDDLE SEX,UB3 3AE | | | 277370 | Cheque | Account payee cheque |
| A-902 NILESH KANSE | A/401,SHIVTIRTH CHS,PLOT NO-224,SECTOR-13,KHARGHAR,RAIGADH,MAHARASHTRA-41210 | AXTPK0801H | | 3885000 | Cheque | Account payee cheque |
| A-903 SANJAY PATIL | ARTH ENTERPRISE,ARTH AVENUE,ROOM NO-105,PRANAV HOUSING SOCIETY,CHANOD,VAPI | ATDPP8350J | | 778800 | Cheque | Account payee cheque |
| A-904 SUKHARAM PRASAD | KHADIYAHI,BIBHUTIPUR,SAMASTIPUR,BIHAR-848211 | KBLPK9173C | | 2285700 | Cheque | Account payee cheque |
| B-1001 UTTAM MANGE | D-608,SHUBHAM COMPLEX TOWER,VIJAY NAGAR,AAMRAI,KALYAN,MAHARASHTRA | ALQPM9003L | | 345100 | Cheque | Account payee cheque |
| B-1002 SUPARNA GHOSH | D-403,RAJ RESIDENCY-1, BALITHA,VAPI | AMDPG3220H | | 330510 | Cheque | Account payee cheque |
| B-1003 BALJEET KAUR | VAPI | BTXPG4121P | | 2650560 | Cheque | Account payee cheque |
| B-1003 TARANJEET SINGH | FLAT NO-407,SUNDARAM BUILDING,NEAR SMRUDDHI HOTEL,PUNE | BTXPG4121P | | 280000 | Cheque | Account payee cheque |
| B-1004 VINODBHAI | FLAT NO-207,AASHAPURA RESIDENCY,CHANOD COLONY,VAPI | ADDPH3078H | | 2045100 | Cheque | Account payee cheque |
| B-1004-ASHOKBHAI(CANCEL) | VAPI | | | 21470 | Cheque | Account payee cheque |
| B-101 SAKRIBEN BHANUSHALI | E-202,ADARSH VIHAR,GUNJAN ROAD,OPP LOWPRICE SUPER STORE,VAPI | AIHPB0162D | | 200000 | Cheque | Account payee cheque |
| B-1102 BHARAT LAD | B-202,VIRAJ PALACE,SUNDARVAN SOCIETY,SILVASSA | AGPPC5352A | | 2407710 | Cheque | Account payee cheque |
| B-201 Hitesh Thakkar | A/203,VRUNDAN CO OP HSG SOC,HARYA PARK,DUNGRA,DEGAM,VALSAD,GUJARAT-396191 | ADQPT4920M | | 809000 | Cheque | Account payee cheque |
| B-202 YOGESH SINGHAR | 800,DADRIMORA,DUNGRA,VAPI | LRPPS5515P | | 2229800 | Cheque | Account payee cheque |
| B-203 LAXMI JHA | RCL-29/346,CHANOD COLONY,GIDC, VAPI | BAIPJ6343N | | 2217990 | Cheque | Account payee cheque |

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| B-204 KRISHNA TIWARI | FLAT NO-302,SHREE JI ENCLAVE-2,NEAR HARIA SCHOOL,HARIA PARK,VAPI | AFTPT2067G | | | 2045100 | Cheque | Account payee cheque |
| B-301 VISHAL PILLAI | B-105,SHYAM CO OP HOUS SOC LTD,VAPI | COLPP5598B | | | 467100 | Cheque | Account payee cheque |
| B-302 SHIV BACHHAN | A-201,SHRI HARI APARTMENT,HARIA PARK,DUNGRA | ANHPS5065P | | | 300000 | Cheque | Account payee cheque |
| B-304 Gauravkumar Gupta | RBL 69/746,DUNGRA COLONY,GIDC VAPI,TAL-VAPI ,DIST-VALSAD-396193 | ATUPG4024B | | | 70000 | Cheque | Account payee cheque |
| B-401 BHARAT DAMA | B-103,MALHAR SOCIETY,NEAR PAONEER BAKERY,CHANOD | EOGPB5499G | | | 507000 | Cheque | Account payee cheque |
| B-402 JAYESH BHANUSHALI | 978,DESAI FALIYA,CHIKHLI,MAJIGAM,NAVSARI,GUJARAT | AVFPB9719D | | | 1900000 | Cheque | Account payee cheque |
| B-403 Jerambhai Bhanushali | VAPI | APKPB7176B | | | 1345000 | Cheque | Account payee cheque |
| B-404 JAGDISH NANDA | ROOM NO-F-2/203,SAI COMPLEX,DADRA | APJPB2176A | | | 692270 | Cheque | Account payee cheque |
| B-501 JITESH GAMIT | 3,GURUKRUPA APPARTMENT, PRANAV HSG SOCIETY,CHANOD | BJZPG2889L | | | 2590000 | Cheque | Account payee cheque |
| B-502 GOVIND SEN | VAPI | BYPPS8733L | | | 2891000 | Cheque | Account payee cheque |
| B-601 SUBHASH COLOUR | Vrajbhuvan,Flat no-107,OPP VAPI PUBLIC SCHOOL,MUKTANAND MARG,VAPI | AVZPC4470E | | | 2640200 | Cheque | Account payee cheque |
| B-602 Sajo Varghese | S-1,SANJOS BHAVAN,ROYAL RESIDENCY,CHHARWADA ROAD,GOKUL VIHAR,VAPI,TAL-VAPI,DIST-VALSAD | AJZPV7149K | | | 557000 | Cheque | Account payee cheque |
| B-603 PRASHANT SINGH | 303,ASHWINI APPARTMENT, HARIA PARK,VAPI | EOHPS8850K | | | 845200 | Cheque | Account payee cheque |
| B-604 PURSHOTTAM GORI | VAPI | BZJPG8354G | | | 50000 | Cheque | Account payee cheque |
| B-701 VASANT BHANUSHALI | FLAT NO-401,MADHUVAN CO OP HOU SOC,CHANOD COLONY,VAPI | AJCPB7649F | | | 2045100 | Cheque | Account payee cheque |
| B-702 PARSOTTAM GORI | VAPI | BZJPG8354G | | | 2028800 | Cheque | Account payee cheque |
| B-802 Anand Tiwari | NILKANTH APPT,CHANOD COLONY,GIDC VAPI,TAL-VAPI ,DIST-VALSAD | AQAPT6836D | | | 500000 | Cheque | Account payee cheque |

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| B-803 LALJIBHAI | FLAT NO-402,GOLDEN TOWN,BEHIND MANGALMURTI APPARTMENT, CHHARWADA ROAD,VAPI | GXHPD8601L | | 2528800 | Cheque | Account payee cheque |
| B-804 NANJIBHAI | FLAT NO-301,MELADI APPARTMENT, CHANOD COLONY,VAPI | AUWPB5934G | | 1247438 | Cheque | Account payee cheque |
| B-901 HARSHA DOLE | VAPI | AGUPD8901D | | 2378533 | Cheque | Account payee cheque |
| B-902 RAMESH BHAGWAT | NEAR ANNPURNA TEMPLE,6/B ANNPURNA NAGAR,INDORE | AFSPB2195N | | 2828800 | Cheque | Account payee cheque |
| B-904 BABU MUSKAWAD | FLAT NO-103,SHILPA APPARTMENTS,KHAREGAON,RAJPARK,KALWA,THANE | GOBPM2913F | | 2700000 | Cheque | Account payee cheque |
| C-101 LOPESH VYAS | D-105,SHYAM CO OP HSG SOC LTD,HARIA PARK,DUNGRA,TAL-VAPI,DIST-VALSAD | ADMPV8732H | | 384400 | Cheque | Account payee cheque |
| C-102 SUDHIR THAKKAR | A-301,BHANUKIRAN APPARTMENT, ABOVE LOW PRICE,GUNJAN,VAPI | ANPPT1047E | | 1284210 | Cheque | Account payee cheque |
| C-1101 JAY | vapi | BBPPG2174Q | | 2045100 | Cheque | Account payee cheque |
| C-203 RAJESH GOND | HANUMAN MANDIR,DUNGRA | KYRPK3212H | | 4368020 | Cheque | Account payee cheque |
| C-204 UDAY | VAPI | AREPY6671L | | 2560780 | Cheque | Account payee cheque |
| C-301 JAYESH MAHAJAN | ROOM NO-301,SUNSHINE CITY,DESAIWAD,CHHIRI,VAPI | CKYPM0673H | | 605700 | Cheque | Account payee cheque |
| C-302 DAYANAND PANDEY | B-205,BHANUSARITA CO HOUSING SOCIETY,DESAIWAD,CHANOD,VAPI | CMTPP4481R | | 3231000 | Cheque | Account payee cheque |
| C-303 MANISHABEN | RBL-45/537,SILVASSA ROAD,OPP SHIV MANDIR,CHANOD COLONY,VAPI | GCMPS9475M | | 430500 | Cheque | Account payee cheque |
| C-304 PRAMOD MISHRA | B-202,SHREE BALKRISHNA COMPLEX,NEAR SHIV MANDIR,CHANOD | BWZPM9753N | | 735700 | Cheque | Account payee cheque |
| C-401 PRITA YADAV | ROOM NO-10,FERAI YADAV CHAWL,KANTILAL COMPOUND,ANDHERI EAST | AHDPY0269R | | 2008320 | Cheque | Account payee cheque |

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| C-402 PURVI S GURJAR | I-302,SUN RESIDENCY,NEAR PRAMUKH RESIDENCY,CHALA,VAPI | BOJPG5464C | | 1009800 | Cheque | Account payee cheque |
| C-403 VIJAYBHAI | vapi | AFMPV1127L | | 550000 | Cheque | Account payee cheque |
| C-501 SHILA VISHWAKARMA | VAPI | AQHPV2292G | | 1855000 | Cheque | Account payee cheque |
| C-502 LALLAN YADAV | B-101,RAJMANDIR CO OP HSG SOC,KOPARLI ROAD,GUNJAN,VAPI | AACPY9755G | | 2841740 | Cheque | Account payee cheque |
| C-503 Hirendra Gupta | MAHPUR,SAIDPUR,GHAZIPUR,P.O.MAHPUR,UTTAR PRADESH-233304 | AQSPD4831A | | 513308 | Cheque | Account payee cheque |
| C-601 ASHISHBHAI SHUKLA | SURYADEEP ENTERPRISE,605/4768-0,TANKI FALIYA,VAPI | CDUPS3185B | | 535700 | Cheque | Account payee cheque |
| C-602 MOHANBHAI | 1311,AAIDAN PURA,MUNDRA,PALI,RAJASTHAN | CQHPP0874N | | 277800 | Cheque | Account payee cheque |
| C-603 MALTI CHAUHAN | A-405,RADHE KRISHNA APPARTMENT,CHHARWADA ROAD,VAPI | ACKPC5528R | | 2700000 | Cheque | Account payee cheque |
| C-604 DHAVAL FULIA | VAPI | | | 250000 | Cheque | Account payee cheque |
| C-604 SANJAY NIKAM | vapi | BJGPN9476H | | 266150 | Cheque | Account payee cheque |
| C-701 Neetaben | JALARAM PLOT 2,STREET NO.3,OPP SHIV SANGAM COMPLEX,UNIVERSITY ROAD,RAJKOT | AEZPY1550Q | | 300000 | Cheque | Account payee cheque |
| C-702 DINESHBHAI | D-107,KRISHNA PARK,CHANOD COLONY,VAPI | AQXPB7570P | | 620000 | Cheque | Account payee cheque |
| C-703 VINOD MANGE | B-22,ROOM NUMBER-507,NEW GUJARAT HOUSING BOARD,GUNJAN,VAPI | ALKPB1400C | | 2495200 | Cheque | Account payee cheque |
| C-704 SANJAYBHAI PATULKAR | ROOM NO-22,NAV VIJAY BHARATI CO OP HOU SOC,PLOT NO-168,NIRMAL NAGAR,BANDRA,MUMBAI | ATOPP1659H | | 409270 | Cheque | Account payee cheque |
| C-801 GYANESHWAR RAO | F-302,DILIPNAGAR,DUNGRA,VAPI | AOKPR5527F | | 751500 | Cheque | Account payee cheque |
| C-802 BHARAT TILES | VAPI | ASAPG9133G | | 850000 | Cheque | Account payee cheque |
| C-804 HITESH GORI | VAPI | AWWPK0308D | | 1845000 | Cheque | Account payee cheque |
| C-901 MAHENDRABHAI | PARTH CO OP SOCIETY,PLOT NO-305/H/II,FLAT NO-401,CHANOD COLONY,VAPI | CCVPR6982D | | 2165400 | Cheque | Account payee cheque |

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| C-903 RAJESHBHAI | E-217,OMKAR CO OP HOUSING SOCIETY,GUNJAN VAPI | BJRPB1214L | | 700000 | Cheque | Account payee cheque |
| C-904 ANIL MANGE | VAPI | ATFPM5962M | | 400100 | Cheque | Account payee cheque |
| D-1004 ABHISHEK | 306,HARIA SOCIETY,BHAGYALAXMI SOCIETY,HARIA PARK,VAPI | FPQPS9258L | | 2292710 | Cheque | Account payee cheque |
| D-104 PANKAJ SINGH | C-401,BHANUSARITA CO OP SOCIETY,DESAIWAD | CQLPS0810K | | 2062946 | Cheque | Account payee cheque |
| D-1104 HARENDRA SINGH | VAPI | AODPD0665F | | 1172000 | Cheque | Account payee cheque |
| D-1204 SANDEEPBHAI | G-6,E-5,LAKEVIEW RESIDENCY,VAPI | | | 1487900 | Cheque | Account payee cheque |
| D-204 TANAJI | VAPI | | | 630000 | Cheque | Account payee cheque |
| D-304 NARAYANBHAI BAVISKAR | B/203,ASHAPURA RESIDENCY,CHANOD COLONY,VAPI | CPVPB6746K | | 100000 | Cheque | Account payee cheque |
| D-304 RAKESHBHAI(CANCEL) | VAPI | | | 200000 | Cheque | Account payee cheque |
| D-404 JITENDRABHAI | 202,HARI DARSHAN APPARTMENT, ASOPALAV COMPLEX,VAPI | AHWPV6087D | | 1250200 | Cheque | Account payee cheque |
| D-501 AMOL(SHIFTED) | vapi | | | 100000 | Cheque | Account payee cheque |
| D-502 SANJEEV SINGH | FLAT NO-202,WING-1,SAMANVAY PARK,DUNGRA | BEWPS4710Q | | 50000 | Cheque | Account payee cheque |
| D-503 PRIYANKA SINGH | FLAT NO-202,WING-1,SAMANVAY PARK,DUNGRA | BEWPS4710Q | | 50000 | Cheque | Account payee cheque |
| D-504 SANJEEV SINGH | VAPI | | | 300000 | Cheque | Account payee cheque |
| D-602 RAJNATH SINGH | B-206,RAJLAXMI COMPLEX,HARIAPARK,PARDI | ENFPP4668M | | 200000 | Cheque | Account payee cheque |
| D-603 ANIL PAGARE | ROOM NO-181,GSSK COLONY,RAM MANDIR AREA,NASHIK | BATPP7929P | | 2309873 | Cheque | Account payee cheque |
| D-703 RAMESHBHAI | 110,PARKLAND,HARIA HOSPITAL ROAD,VAPI | CMDPP5545A | | 1728060 | Cheque | Account payee cheque |
| D-704 GULABBHAI | VAPI | ANTPP5040M | | 600000 | Cheque | Account payee cheque |
| D-803 VARUN DODHIA | 102,SAMIR APPARTMENT, CHANOD COLONY,VAPI | DTRPS0638M | | 1750000 | Cheque | Account payee cheque |
| D-804 PINKI GAWDE | 46/465,LIG-1,GUNJAN VAPI | ADFPG4919P | | 1461808 | Cheque | Account payee cheque |
| D-901 PRAMODBHAI | A-702,MANGALAM HEIGHT,NEAR LAKEVIEW SOCIETY,DUNGRA | BBGPB2184J | | 1587900 | Cheque | Account payee cheque |
| E/1002 VINOD AGRAWAL | 205,JEEVANJYOT APP.,NEAR HARIA PARK,VAPI | AEDPA3477N | | 100001 | Cheque | Account payee cheque |

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| E/504-GIRISHBHAI | RCL 41/482,NEAR SHIVJI MANDIR,CHANOD COLONY,VAPI | HCAPS9839C | | 240000 | Cheque | Account payee cheque |
| E/702-MUKESHBHAI | VAPI | BFUPT3912A | | 2708000 | Cheque | Account payee cheque |
| E/704 PUSHPABEN MOHANBHAI | DEDWA,JALOR,RAJASTHAN | ANQPB0221R | | 21000 | Cheque | Account payee cheque |
| E/901 DARSHAN MAV(CANCEL) | 104.MALHAR APPARTMENT, BEHIND PIONER BAKERY,CHANOD | EMJPM3214D | | 11000 | Cheque | Account payee cheque |
| E/902 RAKESH JAIN | 105,JEEVANJYOT APP,NEAR HARIA PARK,VAPI | ADTPJ8228P | | 101000 | Cheque | Account payee cheque |
| F-1001 DHARMESHBHAI | DUNGRA VAPI | AGAPL1164A | | 254960 | Cheque | Account payee cheque |
| F-1002 N M Jain | C/112,BHAIDAYA NAGAR,BUILDING-D,NAVGHAR ROAD,OPP-KASTURI PARK,THANE, BHAYANDER EAST,MAHARASHTRA-401105 | AFJPJ2793K | | 610000 | Cheque | Account payee cheque |
| F-1003 SWAPNILBHAI | ROOM NO-12,LALTA PRASAD SHARMA CHAWL,WESTERN EXPRESS HIGHWAY,OVARIPADA,DAHISAR | BMHPS6730D | | 2500000 | Cheque | Account payee cheque |
| F-102 SANGEETA AMIT PATEL | A-308,LAKE VIEW RESIDENCY,DUNGRA,VAPI | CTPPP1234D | | 1301000 | Cheque | Account payee cheque |
| F-103 MANISH DUBEY | B-10,PLOT NO-1402,CHANOD COLONY,VAPI | BSWPD9417P | | 2791000 | Cheque | Account payee cheque |
| F-202 ARUN GUPTA | 6,BAGWE COMPOUND,J M ROAD,BHANDUP WEST,MUMBAI | ASWPG5862E | | 1433500 | Cheque | Account payee cheque |
| F-203 JIGNESH GUPTA | OLD COLLEGE COMPOUND,PALANPUR,BANASKATHA | BSEPG6115P | | 3208820 | Cheque | Account payee cheque |
| F-204 VIPINBHAI | D-2,109,SHANTI ENCLAVE,HARIA PARK,VAPI | BUAPM9149R | | 1160200 | Cheque | Account payee cheque |
| F-302 SHITAL DHARKAR | C-201,SHRI HARI APARTMENT,HARIA PARK,VAPI | BOTPD7485J | | 1945000 | Cheque | Account payee cheque |
| F-303 MAYUR CHAUHAN | D-504,ARIHANT GARDEN,SILVASSA ROAD,VAPI | AMVPC6821E | | 2100850 | Cheque | Account payee cheque |
| F-304 SURESH NAIR | RBL-51/604,NR SHIV MANDIR,CHANOD COLONY,VAPI | AELPN8805H | | 1631800 | Cheque | Account payee cheque |

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| F-401 AMITBHAI THAKUR | FLAT NO-204,NL COMPLEX,BEHIND RUSHIKESH APPARTMENT, SARIGAM | ALQPT8474N | | 1611699 | Cheque | Account payee cheque |
| F-402 RAJENDRA MALI | 101,WELCOM COMPLEX,HARIA PARK,VAPI | APVPM4598P | | 2067250 | Cheque | Account payee cheque |
| F-403 BINU NAIR | FLAT NO-06,DHAVAL APPARTMENT, CHANOD COLONY,VAPI | AINPN1324P | | 776300 | Cheque | Account payee cheque |
| F-404 BALAJI SHIVAJI | RCF 5/51,CHANOD COLONY,KBS COLLEGE,VAPI | AUVPN9889K | | 1602000 | Cheque | Account payee cheque |
| F-502 PRATISH SINGH | VAPI | JNHPS3430K | | 2500000 | Cheque | Account payee cheque |
| F-503 INDU NAIR(CANCEL) | VAPI | | | 111000 | Cheque | Account payee cheque |
| F-503 SANJAY SINGH | VAPI | BPOPS4209B | | 911000 | Cheque | Account payee cheque |
| F-504 RAJIVBHAI | VAPI | ABSPE6158M | | 2588820 | Cheque | Account payee cheque |
| F-604 PRADEEP GOND | 12.BLOCK ROAD,GRAIN SHOP,IGATPURI,NASHIK,MAHARASHTRA | BZZPG1052R | | 2411000 | Cheque | Account payee cheque |
| F-701 DILIP DABHOLKAR | HRH QUARTER,ROOM NO-27,HARIA ROTARY HOSPITAL,VAPI | BDYPD1714Q | | 1123800 | Cheque | Account payee cheque |
| F-702 N M Jain | C/112,BHAIDAYA NAGAR,BUILDING-D,NAVGHAR ROAD,OPP-KASTURI PARK,THANE, BHAYANDER EAST,MAHARASHTRA-401105 | AQHPJ1547Q | | 220600 | Cheque | Account payee cheque |
| F-703 JAYPAL | KOYAL NAGAUR,NIMBI JODHAN,RAJASTHAN | BDEPR0524C | | 1871000 | Cheque | Account payee cheque |
| F-704 ASHISH DALVI | HRH QTRS,HARIA ROTARY HOSPITAL,QTR ROOM NO-28,CHHARWADA ROAD,VAPI | BWUPD8485P | | 1073800 | Cheque | Account payee cheque |
| F-801 DEEPAK SHINDE | F-104,SURYA CO OP HOUSING SOCIETY,HARIA HOSPITAL ROAD,GIDC,VAPI | GLWPD3770H | | 251000 | Cheque | Account payee cheque |
| F-802 SHASHIKANT TIWARI | 40,889,NEW GUJARAT HOUSING SOCIETY,GUNJAN,VAPI | AFZPT6589F | | 2452500 | Cheque | Account payee cheque |
| F-803 SHASHIKANT TIWARI | 40,889,NEW GUJARAT HOUSING SOCIETY,GUNJAN,VAPI | AGAPT4256F | | 2317500 | Cheque | Account payee cheque |
| F-804 P V RAMAN | VAPI | BCWPP9339L | | 424910 | Cheque | Account payee cheque |

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| F-901 KUSUM SHINDE | E-501,DAHISAR MANDAKINI CHC,SHIV VALLABH ROAD,DAHISAR | FNNPS0374E | | 1710 | Cheque | Account payee cheque |
| F-902 HARSHIL RAJE | VAPI | | | 1580600 | Cheque | Account payee cheque |
| F/1101-JIGNESH KUMAR | B-206,SHANTI CO OP HOU SOC LTD,CHANOD COLONY,VAPI | BXRPP9648G | | 2598420 | Cheque | Account payee cheque |
| F/1103-MAHESH HURBADA | NAVI NAGARI,ANGAM,PUNAT,UMBERGAON,VALSAD | BIPPB2359R | | 3010200 | Cheque | Account payee cheque |
| F/1202-ANIRUDHBHAI | 1802,SUCHI HEIGHTS,FILM CITY ROAD,MALAD,MUMBAI | BBUPC7991N | | 2280600 | Cheque | Account payee cheque |
| F/201-DEVNATH ROY | D-1 APPARTMENT,G-1 SARVAIYA NAGAR,GEETA NAGAR,VAPI | AGWPR2821E | | 1206530 | Cheque | Account payee cheque |
| G-1001 DEV SHARMA | FLAT NO-303/C,SARGAM SOCIETY,CHHARWADA ROAD,VAPI | BPSPS9005P | | 600000 | Cheque | Account payee cheque |
| G-1004 Devraj Sharni | B/102,TRIVENI APARTMENT,CHS LTD,PLOT NO-157/160,OPP-KPC COLLEGE SECTOR-19,KHARGHAR,RAIGARH,MAHARASHTRA-410210 | ABAPS8749P | | 300000 | Cheque | Account payee cheque |
| G-101 PRAKASHBHAI MAHTO | E-104,SUNRISE RESIDENCY,VAPI | CAAPM7187A | | 2739300 | Cheque | Account payee cheque |
| G-102 ACHYATANAND TRIPATHI | VAPI | | | 5100 | Cheque | Account payee cheque |
| G-103 Kavita Pradeep Ante | VAPI | BDYPA7189N | | 937950 | Cheque | Account payee cheque |
| G-1101 VISHAL BHANUSHALI | VAPI | DINPB0551F | | 4520 | Cheque | Account payee cheque |
| G-1102 SURJIT SINGH | DUGALVALA,TARAN,PUNJAB | FZNPS1723M | | 1710 | Cheque | Account payee cheque |
| G-1103 BHIMJI BHANUSHALI | ROOM NO-102,BUILDING NO-05,ASHAPURA ASHISH,SETHIYA NAGAR,SAKINAKA,MAHARASHTRA | AMGPB6156N | | 1000000 | Cheque | Account payee cheque |
| G-1201 RITESH PANCHAL | 205,ROSHANI APPARTMENT,NUTAN NAGAR,AAYUSH HOSPITAL,VAPI | CABPP5385C | | 250000 | Cheque | Account payee cheque |
| G-1202 NILESH PRAJAPATI | 201,MAHALAXMI CO OP HOUSING SOCIETY,CHANOD COLONY,GIDC VAPI | CYPPP2879D | | 1648443 | Cheque | Account payee cheque |
| G-1203 RAJKUMAR | VAPI | AZMPD8197N | | 200000 | Cheque | Account payee cheque |

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| G-1204 RAJESH GATTAN | C/102,GREEN MENDOS,AKULI ROAD,KANDIWALI | AKXPG4004H | | 2143800 | Cheque | Account payee cheque |
| G-1302 KUMAR MEHTA | E-13,GAUTAM APPARTMENT, NEAR GUNJAN CINEMA,VAPI | BORPP8681N | | 2177150 | Cheque | Account payee cheque |
| G-201 Jessy Reji | CHARUVILLA VEEDU MANJAKALA,MANJAKALA PO,THALAVOOR,KOLLAM,KERALA-691508 | BQBPJ7761B | | 424340 | Cheque | Account payee cheque |
| G-203 BAJRANG L SHARMA | 410/2/E,OPP CHANDRALOCK APPARTMENT, CHANOD,VAPI | JPYPS6536B | | 2468250 | Cheque | Account payee cheque |
| G-204 SACHETA | VAPI | AKRPB9216C | | 100000 | Cheque | Account payee cheque |
| G-302 SUNIL SHARMA | VAPI | GHUPS9086K | | 2469120 | Cheque | Account payee cheque |
| G-303 SUMIT KUMAR | ROOM NO-63,RBL,63/756,NEAR SHIV MANDIR,VAPI | CGVPK0950N | | 859000 | Cheque | Account payee cheque |
| G-304 PREETI JHA | VAPI | AHPPJ4849L | | 143800 | Cheque | Account payee cheque |
| G-401 Jessy Shanju | CHARUVILLA PUTHEN VEEDU,PAZHAGALAM,NALLILA PO,KOLLAM,NEDUMPANA,KOLLAM,KERALA-691515 | APHPT0974Q | | 686610 | Cheque | Account payee cheque |
| G-402 Shankar A. Songavkar | 21/249,CHANOD COLONY,GIDC VAPI,TAL-VAPI ,DIST-VALSAD | IDBPS6301E | | 500000 | Cheque | Account payee cheque |
| G-403 Navneet B.Patel | VAPI | BWHPP6822K | | 1679732 | Cheque | Account payee cheque |
| G-501 PRAMOD MISHRA | SUBHAM A WING,ROOM NO-201,HARIA PARK,DUNGRA ,VAPI | CHKPM7091Q | | 284101 | Cheque | Account payee cheque |
| G-502 SUMITRAN | 103/A,SAJAVAT CO OP HOU SOC,CHANOD, VAPI | AKTPK2954N | | 766570 | Cheque | Account payee cheque |
| G-503 JOHNBHAI | 201,YOGI KRUPA CO OP HOU,ST MERRY SCHOOL,CHANOD COLONY,VAPI | BQXPK0214J | | 782310 | Cheque | Account payee cheque |
| G-601 Maheshbhai | CHANOD COLONY,CHANOD-13,TAL-VAPI,DIST-VALSAD | BFXPB0243K | | 1146950 | Cheque | Account payee cheque |
| G-602 Ramesh R | VAPI | ACZPH6537N | | 1834000 | Cheque | Account payee cheque |
| G-604 Amit Sarkar | KALIYAN,KRUPA BUILDING,IMRAN NAGAR,KOLIWAD,VAPI,TAL-VAPI,DIST-VALSAD | EVAPS9958A | | 710000 | Cheque | Account payee cheque |

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| G-701 SUNIL SHARMA | FLAT NO-A2/202,ADVANCE COMPLEX,NEAR GREEN VIEW HOTEL,VAPI | EBNPS4765N | | | 812900 | Cheque | Account payee cheque |
| G-702 SHAILENDRA SINGH | 202,ARADHANA APPARTMENT, CHANOD COLONY,VAPI | CJNPS6484G | | | 834000 | Cheque | Account payee cheque |
| G-703 ROSHANBHAI | A-304,SAJAN APPARTMENT, SILVASSA ROAD,CHANOD,VAPI | CHXPC1127Q | | | 3001000 | Cheque | Account payee cheque |
| G-704 AJAY SINHA | SAEDPUR,SARAN,BIHAR | ERJPS5445A | | | 2858000 | Cheque | Account payee cheque |
| G-801 DHANANJAY VISHWAKARMA | VAPI | ARQPV2608C | | | 1837230 | Cheque | Account payee cheque |
| G-802 RAJENDRA G DESAI | 303,NILKANTH APPARTMENT, CHANOD COLONY,VAPI | BTTPD1138D | | | 827050 | Cheque | Account payee cheque |
| G-804 BHALABHAI AHIR | MINDHOLI FALIYU,GOIMA ,PARDI | CDRPA5261P | | | 2802710 | Cheque | Account payee cheque |
| G-804 PAWAN YADAV | VAPI | AIVPY0162A | | | 15000 | Cheque | Account payee cheque |
| G-901 BHASKAR GODBOLE | 804,A,GODBOLE GALI,SANGLI, MAHARASHTRA | AOGPG1267B | | | 2584250 | Cheque | Account payee cheque |
| G-901 SHAILESH TANK(CANCEL) | VAPI | | | | 121000 | Cheque | Account payee cheque |
| G-902 SATISH DAMA | VAPI | ADJPD8996L | | | 249140 | Cheque | Account payee cheque |
| G/404-MANOJ SINGH CANCEL | VAPI | | | | 50000 | Cheque | Account payee cheque |
| G/404-POOJA YADAV | ROOM NO-1,GULAB MASTER CHAWL,CHANOD | AGQPY1695P | | | 2319000 | Cheque | Account payee cheque |
| H-1002 AJAY PODDAR | VAPI | BOKPP1916F | | | 369100 | Cheque | Account payee cheque |
| H-101AMUL GAVALI | VAPI | BEBPG2824J | | | 200000 | Cheque | Account payee cheque |
| H-102 PRAGNESHBHAI (CANCEL) | VAPI | | | | 1771000 | Cheque | Account payee cheque |
| H-103 NEVIA | B-102,BHANUBHAKTI APPARTMENT, NEAR HARIYA HOSPITAL,VAPI | EQPPS2116J | | | 46000 | Cheque | Account payee cheque |
| H-1103 ANIL CS | 114,SUBHLAXMI APPARTMENT, KEVADI FALIYA,VAPI | AXLPP1925B | | | 3918500 | Cheque | Account payee cheque |
| H-1203 SURESH BABOO | VAPI | | | | 500000 | Cheque | Account payee cheque |
| H-201 KELVIN | A-203,SAJAN,CHANOD COLONY,VAPI | AVKPC8152G | | | 2250000 | Cheque | Account payee cheque |
| H-202 AJAY SINHA | RCF-11/122,CHANOD COLONY,NEAR SHANTI APPT,VAPI | CMSPS1816E | | | 200000 | Cheque | Account payee cheque |
| H-203 Anilkal Shetty | AT POST-KADER,TAL-OMERGA,KADER,OSMANBED,MAHARASHTRA-413606 | ADWPK8331R | | | 200000 | Cheque | Account payee cheque |

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| H-301 SHUBHAM PANDEY | A-302,SHANTI CO OP HSG SOCIETY,SILVASSA ROAD,CHANOD COLONY,VAPI | CAVPP6028A | | 2692000 | Cheque | Account payee cheque |
| H-303 KUSUM PANZADE | VAPI | | | 2689700 | Cheque | Account payee cheque |
| H-401 KANTILAL BHANUSHALI | VAPI | BEVPB4545R | | 2494410 | Cheque | Account payee cheque |
| H-402 MAHENDRABHAI | H-403,KRISHNA PARK SOCIETY,NEAR AMBEMATA MANDIR,CHANOD COLONY | CHZPR4641C | | 3096100 | Cheque | Account payee cheque |
| H-501 BABU BALAN | D-203,SURYA CO OP SOCIETY,HARIA HOSPITAL ROAD,VAPI | DVXPK4438R | | 700000 | Cheque | Account payee cheque |
| H-502 AMOGH SINGHAL | B-102,BHANUBHAKTI APPARTMENT, NEAR HARIYA HOSPITAL,VAPI | EQPPS1413A | | 51000 | Cheque | Account payee cheque |
| H-503 AJIT CHAUDHARY | 19-219 RC EF MAKANO,CHANOD COLONY,VAPI | ACSPC9532D | | 50000 | Cheque | Account payee cheque |
| H-701 ANAND SINGH | 306,C SAGAR RESIDENCY,POINEER.BAKERY ROAD,CHANOD COLONY,VAPI | EJJPS5770M | | 586500 | Cheque | Account payee cheque |
| H-702 DEVDASBHAI | RCF-14158,CHANOD COLONY,VAPI | AEBPA2566E | | 591560 | Cheque | Account payee cheque |
| H-703 OMPRAKASH VISHWAKARMA | VAPI | AQJPV0777C | | 350000 | Cheque | Account payee cheque |
| H-802 RAMCHANDRA KHATRI | E6-101,SHRI SAINATH COMPLEX,DADRA | ATNPK3261D | | 2538000 | Cheque | Account payee cheque |
| H-803 R H SHUKLA | 206,FLOOR SWASTIK,APPT,CHANOD COLONY,VAPI | AJDPA5584F | | 1800000 | Cheque | Account payee cheque |
| H-901 DAMJIBHAI | 2831,BHOLE NIWAS,UNIQUE NAGAR-PIRMORA,MAA BHAGVATI SCHOOL,DUNGARA,PARDI | ABNPB4904E | | 300000 | Cheque | Account payee cheque |
| H-902 KAVIN GANGAR | VAPI | CKFPG5770A | | 51610 | Cheque | Account payee cheque |
| H-903 GOPAL AGRAWAL | VAPI | AJDPA5584F | | 2810110 | Cheque | Account payee cheque |
| H/1301-FERNANDO | VAPI | AAQPF8338L | | 4822330 | Cheque | Account payee cheque |
| H/1302-PRAGNESH(CANCEL) | VAPI | | | 1871000 | Cheque | Account payee cheque |
| I-1003 SUDHIR | VAPI | AYFPT4050N | | 51000 | Cheque | Account payee cheque |
| I-203 KALPESHBHAI PATEL | 712,SCHOOL FALIYA,KOLIWAD,VAPI | BHZPP8934P | | 712000 | Cheque | Account payee cheque |
| I-603 PARTH | VAPI | BEZPB3353R | | 100001 | Cheque | Account payee cheque |
| I-703 DHIRAJ DARJEE | VAPI | BKFPD1028R | | 51000 | Cheque | Account payee cheque |
| I/803-SIKANDER SING | VAPI | BFIPS4048J | | 100000 | Cheque | Account payee cheque |
| I/901-NITIN SALVI | VAPI | GFNPS1340H | | 52001 | Cheque | Account payee cheque |
| I/902-SURESH KATTI | VAPI | AQRPK6507H | | 111111 | Cheque | Account payee cheque |

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| I/903-JAYDEEP GAJERA | VAPI | ARUPG9626K | | 50000 | Cheque | Account payee cheque |
| O-03 SHRAVAN | VAPI | AGSPG8867F | | 957500 | Cheque | Account payee cheque |
| O-04 SUNIL LAXMAN INGLE | FLAT NO-106,AMBIKA NIKETAN,HARIYA PARK,DUNGRA,VAPI | ABHPI0929G | | 10840 | Cheque | Account payee cheque |
| O-05 PRAVINBHAI | VAPI | BWQPP3596R | | 782500 | Cheque | Account payee cheque |
| O-09 VIJAY KOLADA | C1/201-RAJMOTI COMPLEX,CHHARWADA ROAD,VAPI | APFPK1297P | | 1257500 | Cheque | Account payee cheque |
| O-11 SAKRIBEN BHANUSHALI | E-202,ADARSH VIHAR,GUNJAN ROAD,OPP LOWPRICE SUPER STORE,VAPI | AIHPB0162D | | 350000 | Cheque | Account payee cheque |
| O-12 MOHIT KAPOOR | B1/307,YOGI HILLS,BALAJI MANDIR ROAD,AAMLI,SILVASSA | ASWPK8857H | | 1102000 | Cheque | Account payee cheque |
| O-13 SUDHIR THAKKAR | VAPI | | | 1303310 | Cheque | Account payee cheque |
| O-17 PRAKASHBHAI BHANUSHALI | C-15/230,OLD C TYPE,MORARJI CIRCLE,GIDC VAPI | ALQPB4006Q | | 501600 | Cheque | Account payee cheque |
| S-01 TULSIBHAI | PLOT NO-1217,H2,FLAT NO-201,VASUKAMAL APPARTMENT, CHANOD COLONY,VAPI | AGRPB2866E | | 470500 | Cheque | Account payee cheque |
| S-06 SACHINBHAI | VAPI | AFQPJ4393E | | 1690000 | Cheque | Account payee cheque |
| S-07 DEEPAKBHAI | B-105,GUNJAN ROAD,VAPI | AQLPG0192L | | 1550000 | Cheque | Account payee cheque |
| S-13 MOHIT KAPOOR | B1/307,YOGI HILLS,BALAJI MANDIR ROAD,AAMLI,SILVASSA | ASWPK8857H | | 1680000 | Cheque | Account payee cheque |
| S-14 SUDHIR THKKAR | A-301,BHANUKIRAN APPARTMENT, ABOVE LOW PRICE,GUNJAN,VAPI | AHDPT8391F | | 1403310 | Cheque | Account payee cheque |
| S-16 HEMLATABEN G PATEL | 1138/0,KUMBHARWAD,TEKRA UPPER,DUNGRA | ADSPP2106P | | 351000 | Cheque | Account payee cheque |
| S-17 ASHOKBHAI GUPTA | BUNGLOW NO-107,MAHAVIR NAGAR,NEAR SARVOTAM HOTEL,VAPI | BSTPG9959A | | 1646510 | Cheque | Account payee cheque |

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 — Nil

| Name of the payer | Address of the payer | PAN of the payer | Aadhaar no | Nature of transaction | Amount of receipt | Date of receipt |
|---|---|---|---|---|---|---|
| | | | | | | |

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|---|---|---|
| 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 single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year | Nil |

| Name of the payer | Address of the payer | PAN of the payer | Aadhaar no | Amount of receipt |
|---|---|---|---|---|
| | | | | |

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|---|---|---|
| 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 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 | Nil |

| Name of the Payee | Address of the Payee | PAN of the Payee | Aadhaar no | Nature of transaction | Amount of payment | Date of payment |
|---|---|---|---|---|---|---|
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| 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 single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year | Nil |

| Name of the Payee | Address of the Payee | PAN of the Payee | Aadhaar no | Amount of payment |
|---|---|---|---|---|
| | | | | |

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 | Aadhaar no | 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 |
|---|---|---|---|---|---|---|---|
| A-1002 Anil Shah | FLAT NO-02,A WING,AARTI APPARTMENT,GIDC,CHANOD COLONY,VAPI-396195 | AMGPS9705E | | 292000 | 292000 | Cheque | Account payee cheque |
| A-102 Pankit Kandoriya(Cancelled) | VAPI | | | 1500000 | 1500000 | Cheque | Account payee cheque |
| A-102 Yogeshbhai | 313,TH,BHADOTRA ROAD,SHRADDHA SOCIETY,PANTHAVADA,BANASKATHA | BUWPR2434Q | | 2008 | 2008 | Cheque | Account payee cheque |
| A-201 Ramesh Chandhari(Cancelled) | VAPI | | | 350000 | 350000 | Cheque | Account payee cheque |
| A-202 Raju Rao | 202/203,AMIKUNJ COMPLEX,CHANOD COLONY,VAPI | AFMPR2402N | | 30830 | 30830 | Cheque | Account payee cheque |
| A-204 Alpesh Maharaj | VAPI | | | 22768 | 22768 | Cheque | Account payee cheque |
| A-301 Sureshchand Yadav | SHOP NO-02,BUILDING NO-05,SONAM GARDEN,THANE MIRA ROAD,MAHARASHTRA | ALKPY8855A | | 102440 | 102440 | Cheque | Account payee cheque |

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| A-302 Sreeju Pillai | 207,SWASTIK CO OP HOU SOCIETY,CHANOD COLONY,VAPI | BGRPPS033Q | | 30830 | 30830 | Cheque | Account payee cheque |
| A-304 Amit Singh | EWS 321/33,DUNGRA COLONY,DUNGRA,VAPI | HBXPS3838R | | 1708 | 1708 | Cheque | Account payee cheque |
| A-401 Haresh Kataria | 202,NEEL GAGAN APPARTMENT,CHANOD COLONY,VAPI | DUBPK4515C | | 22170 | 22170 | Cheque | Account payee cheque |
| A-402 Pragneshbhai(Cancelled) | VAPI | | | 721000 | 721000 | Cheque | Account payee cheque |
| A-402 Sanjaybhai | HOUSE NO-102,GAURAV APPARTMENT,NEAR AMBA MATA MANDIR,CHANOD COLONY,VAPI | AGDPB3248A | | 1148 | 1148 | Cheque | Account payee cheque |
| A-502 SAROJ CHAUHAN | D-104,SHANTI CO OP HSG SOCIETY,CHANOD COLONY,VAPI | AVGPN9576K | | 291200 | 291200 | Cheque | Account payee cheque |
| A-504 DINESHBHAI | VAPI | CWQPB3644F | | 22170 | 22170 | Cheque | Account payee cheque |
| A-601 Mahendra Mav | ROOM NO-103,NILKAMAL APPARTMENT,CHANOD | ENLPM2434Q | | 73170 | 73170 | Cheque | Account payee cheque |
| A-602 Manjulaben Bhanushali | A/F-101,BHANUSARITA APARTMENT,DESAIWAD,CHANOD, VAPI | AFQPB4378B | | 29998 | 29998 | Cheque | Account payee cheque |
| A-702 Khimji Lalaji Mali(Cancelled) | B/804,RISHIKESH CO OP HO SOC,TITHAL ROAD,VALSAD,DIST-VALSAD | AAZPM0773D | | 2800000 | 2800000 | Cheque | Account payee cheque |
| A-704 Umesh Pradhanbhai Chaunada | PARSHWANATH CO OP SOCIETY,CHANOD COLONY,GIDC,VAPI | AEPPC9871E | | 22170 | 22170 | Cheque | Account payee cheque |
| A-802 Jayeshbhai(Cancelled) | VAPI | | | 370000 | 370000 | Cheque | Account payee cheque |
| A-802 MEETABEN KATARMAL | 202,KHODIYARKRUPA APPARTMENT,CHANOD COLONY,VAPI | EIPPK7230F | | 1708 | 1708 | Cheque | Account payee cheque |
| A-901 Kusumben | 30,HITHER BROOM ROAD,HEYASH MIDDLESEX,UK | | | 122480 | 122480 | Cheque | Account payee cheque |
| A-902 Chandrakant Prajapati(Cancelled) | VAPI | | | 207808 | 207808 | Cheque | Account payee cheque |
| A-902 Nilesh Kanse | A/401,SHIVTIRTH CHS,PLOT NO-224,SECTOR-13,KHARGHAR,RAIGADH,MAHARASHTRA-41210 | AXTPK0801H | | 185000 | 185000 | Cheque | Account payee cheque |
| A-903 Sanjay Patil | ARTH ENTERPRISE,ARTH AVENUE,ROOM NO-105,PRANAV HOUSING SOCIETY,CHANOD,VAPI | ATDPP8350J | | 200000 | 200000 | Cheque | Account payee cheque |
| A-904 Amitkumar Singh(Cancelled) | VAPI | | | 551000 | 551000 | Cheque | Account payee cheque |
| A/1003 Ramesh Bhagvat(Cancelled) | VAPI | | | 577800 | 577800 | Cheque | Account payee cheque |

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| A/404-Nikhil Mithiya | E6-107,SHREE SAINATH COMPLEX,DADRA | FDYPM3203H | | 22168 | 22168 | Cheque | Account payee cheque |
| B-1002 Suparna Ghosh | D-403,RAJ RESIDENCY-1,BALITHA,VAPI | AMDPG3220H | | 1710 | 1710 | Cheque | Account payee cheque |
| B-1003 Baljeet Kaur | VAPI | BTXPG4121P | | 1760 | 1760 | Cheque | Account payee cheque |
| B-1004 Ashokbhai(Cancel) | VAPI | | | 521470 | 521470 | Cheque | Account payee cheque |
| B-202 Yogita Anil Singhar | 800,DADRIMORA, DUNGRA,VAPI | LRPPS5515P | | 1708 | 1708 | Cheque | Account payee cheque |
| B-203 Laxmi Jha | RCL-29/346,CHANOD COLONY,GIDC,VAPI | BAIPJ6343N | | 239990 | 239990 | Cheque | Account payee cheque |
| B-204 Aviraj Arvind Kijle(Cancelled) | VAPI | | | 51000 | 51000 | Cheque | Account payee cheque |
| B-404 Jagdishbhai Naranji Nanda | ROOM NO-F-2/203,SAI COMPLEX,DADRA | APJPB2176A | | 22170 | 22170 | Cheque | Account payee cheque |
| B-501 Mukesh S Mav(CANCELLED) | VAPI | | | 200000 | 200000 | Cheque | Account payee cheque |
| B-502 Govind Sen | VAPI | BYPPS8733L | | 700000 | 700000 | Cheque | Account payee cheque |
| B-803 Laljibhai | FLAT NO-402,GOLDEN TOWN,BEHIND MANGALMURTI APPARTMENT,CHHARWADA ROAD,VAPI | GXHPD8601L | | 420513 | 420513 | Cheque | Account payee cheque |
| B-901 HARSHA DOLE | VAPI | AGUPD8901D | | 1593 | 1593 | Cheque | Account payee cheque |
| B/1003-Taranjeet Singh(CANCEL) | FLAT NO-407,SUNDARAM BUILDING,NEAR SMRUDDHI HOTEL,PUNE | BTXPG4121P | | 302222 | 302222 | Cheque | Account payee cheque |
| B/1102-Bharat Lad | B-202,VIRAJ PALACE,SUNDARVAN SOCIETY,SILVASSA | AGPPC5352A | | 1710 | 1710 | Cheque | Account payee cheque |
| B/502 Dimple Patel(Cancelled) | VAPI | | | 100000 | 100000 | Cheque | Account payee cheque |
| B/601-Subhash Colour | Vrajbhuvan,Flat no-107,OPP VAPI PUBLIC SCHOOL,MUKTANAND MARG,VAPI | AVZPC4470E | | 595100 | 595100 | Cheque | Account payee cheque |
| C 901 Hiteshbhai Purohit(Cancelled) | VAPI | | | 350000 | 350000 | Cheque | Account payee cheque |
| C-102 Sudhir Thakkar | A-301,BHANUKIRAN APPARTMENT,ABOVE LOW PRICE,GUNJAN,VAPI | ANPPT1047E | | 1710 | 1710 | Cheque | Account payee cheque |
| C-204 Uday | VAPI | AREPY6671L | | 28780 | 28780 | Cheque | Account payee cheque |
| C-301 Jayeshbhai Mahajan | ROOM NO-301,SUNSHINE CITY,DESAIWAD, CHHIRI,VAPI | CKYPM0673H | | 250000 | 250000 | Cheque | Account payee cheque |
| C-303 Bipin Mehta(Cancelled) | VAPI | | | 500000 | 500000 | Cheque | Account payee cheque |
| C-303 Manishaben | RBL-45/537,SILVASSA ROAD,OPP SHIV MANDIR,CHANOD COLONY,VAPI | GCMPS9475M | | 1710 | 1710 | Cheque | Account payee cheque |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| C-304 Pramod Mishra | B-202,SHREE BALKRISHNA COMPLEX,NEAR SHIV MANDIR,CHANOD | BWZPM9753N | | 265168 | 265168 | Cheque | Account payee cheque |
| C-401 Prita B Yadav | ROOM NO-10,FERAI YADAV CHAWL,KANTILA L COMPOUND,AND HERI EAST | AHDPY0269R | | 107920 | 107920 | Cheque | Account payee cheque |
| C-404 Deovart Singh | R.C.F 19/222,CHANOD COLONY,GIDC VAPI,HANUMAN TEMPLE,TAL-VAP I,DIST-VALSAD | AWUPS7295R | | 1710 | 1710 | Cheque | Account payee cheque |
| C-501 Shila Chaman Vishwakarma | VAPI | AQHPV2292G | | 350000 | 350000 | Cheque | Account payee cheque |
| C-502 Ajay Yadav(Cancelled) | B-101,RAJMANDI R CO OP HSG SOC,KOPARLI ROAD,GUNJAN,V API | AIAPY1080G | | 700000 | 700000 | Cheque | Account payee cheque |
| C-503 Hirendra Gupta | MAHPUR,SAIDPU R,GHAZIPUR,P.O. MAHPUR,UTTAR PRADESH-233304 | AQSPD4831A | | 1708 | 1708 | Cheque | Account payee cheque |
| C-604 Neeraj Baboo Sharma(Cancelled) | VAPI | | | 830000 | 830000 | Cheque | Account payee cheque |
| C-702 DINESHBHAI | D-107,KRISHNA PARK,CHANOD COLONY,VAPI | AQXPB7570P | | 60000 | 60000 | Cheque | Account payee cheque |
| C-704 Sanjaybhai Patulkar | ROOM NO-22,NAV VIJAY BHARATI CO OP HOU SOC,PLOT NO-168,NIRMAL NAGAR,BANDRA, MUMBAI | ATOPP1659H | | 124570 | 124570 | Cheque | Account payee cheque |
| C-803 Rajendrasingh Jadeja | VAPI | AHFPJ6361H | | 2 | 2 | Cheque | Account payee cheque |
| C/203-Rajesh Gond | HANUMAN MANDIR,DUNGRA | KYRPK3212H | | 469708 | 469708 | Cheque | Account payee cheque |
| C/502-Lallan Yadav | B-101,RAJMANDI R CO OP HSG SOC,KOPARLI ROAD,GUNJAN,V API | AACPY9755G | | 12940 | 12940 | Cheque | Account payee cheque |
| D-304 Rakeshbhai(CANCEL) | VAPI | | | 301000 | 301000 | Cheque | Account payee cheque |
| D-404 Bhola Naval Prasad(Cancelled) | VAPI | | | 100000 | 100000 | Cheque | Account payee cheque |
| D-502 Govind Sen(CANCEL) | VAPI | | | 100000 | 100000 | Cheque | Account payee cheque |
| D-804 Pinki Baban Gawde | 46/465,LIG-1,GUN JAN VAPI | AOFPG4919P | | 1808 | 1808 | Cheque | Account payee cheque |
| D/1004-Abhishek | 306,HARIA SOCIETY,BHAGY ALAXMI SOCIETY,HARIA PARK,VAPI | FPOPS9258L | | 1810 | 1810 | Cheque | Account payee cheque |
| D/403-MANISH DUBEY(CANCEL) | VAPI | | | 100000 | 100000 | Cheque | Account payee cheque |
| D/504-Sanjeev Singh | VAPI | | | 1808 | 1808 | Cheque | Account payee cheque |
| D/802-Rajnath Singh | B-205,RAJLAXMI COMPLEX,HARIA PARK,PARDI | ENFPP4668M | | 1808 | 1808 | Cheque | Account payee cheque |
| F-1001 Dharmeshbhai | DUNGRA VAPI | AGAPL1164A | | 1710 | 1710 | Cheque | Account payee cheque |
| F-1003 Kishor Dama(Cancelled) | VAPI | | | 300000 | 300000 | Cheque | Account payee cheque |
| F-1004 Bharatbhai(Cancelled) | VAPI | | | 100000 | 100000 | Cheque | Account payee cheque |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| F-201 Devnath Roy | D-1 APPARTMENT,G-1 SARVAIYA NAGAR,GEETA NAGAR,VAPI | AGWPR2821E | | 25530 | 25530 | Cheque | Account payee cheque |
| F-202 Arun Gupta | 6,BAGWE COMPOUND,JM ROAD,BHANDUP WEST,MUMBAI | ASWPG5862E | | 322500 | 322500 | Cheque | Account payee cheque |
| F-203 JIGNESH GUPTA | OLD COLLEGE COMPOUND,PAL ANPUR,BANASK ATHA | BSEPG6115P | | 1708 | 1708 | Cheque | Account payee cheque |
| F-204 VIPINBHAI | D-2,109,SHANTI ENCLAVE,HARIA PARK,VAPI | BUAPM9149R | | 40000 | 40000 | Cheque | Account payee cheque |
| F-304 Suresh Nair | RBL-51/604,NR SHIV MANDIR,CHANOD COLONY,VAPI | AELPN8605H | | 1810 | 1810 | Cheque | Account payee cheque |
| F-501 Hitesh Bellre(Cancel) | FLAT NO-204,JANAM APARTMENT,NEA R MORARJI CIRCLE,GIDC VAPI | AMUPB1248F | | 601101 | 601101 | Cheque | Account payee cheque |
| F-503 Shailesh Patel(Cancelled) | VAPI | | | 270000 | 270000 | Cheque | Account payee cheque |
| F-504 Rajivbhai | VAPI | ABSPE6158M | | 27820 | 27820 | Cheque | Account payee cheque |
| F-604 Pradeep Gond | 12.BLOCK ROAD,GRAIN SHOP,IGATPURI, NASHIK,MAHARA SHTRA | BZZPG1052R | | 2415 | 2415 | Cheque | Account payee cheque |
| F-804 P V Raman | VAPI | BCWPP9339L | | 27910 | 27910 | Cheque | Account payee cheque |
| F-901 Kusum Shinde | E-501,DAHISAR MANDAKINI CHC,SHIV VALLABH ROAD,DAHISAR | FNNPS0374E | | 1710 | 1710 | Cheque | Account payee cheque |
| F/1101-Jignesh Kumar | B-206,SHANTI CO OP HOU SOC LTD,CHANOD COLONY,VAPI | BXRPP9648G | | 27420 | 27420 | Cheque | Account payee cheque |
| F/1103-Mahesh Hurbada | NAVI NAGARI,ANGAM, PUNAT,UMBERG AON,VALSAD | BIPPB2359R | | 31500 | 31500 | Cheque | Account payee cheque |
| F/203-Jaypal(Cancelled) | VAPI | | | 250000 | 250000 | Cheque | Account payee cheque |
| F/503-Indu Nair(CANCEL) | VAPI | | | 111000 | 111000 | Cheque | Account payee cheque |
| G-1004 Sharda Singh(Cancelled) | VAPI | | | 600000 | 600000 | Cheque | Account payee cheque |
| G-103 Kavita Pradeep Ante | VAPI | BDYPA7189N | | 1708 | 1708 | Cheque | Account payee cheque |
| G-1102 Surjit Singh | VAPI | | | 201710 | 201710 | Cheque | Account payee cheque |
| G-1103 Nilesh Prajapati(Cancelled) | 201,MAHALAXMI CO OP HOUSING SOCIETY,CHANO D COLONY,GIDC VAPI | CYPPP2879D | | 597675 | 597675 | Cheque | Account payee cheque |
| G-201 Jessy Reji | CHARUVILLA VEEDU MANJAKALA,MA NJAKALA PO,THALAVOOR, KOLLAM,KERALA -691508 | BQBPJ7761B | | 24340 | 24340 | Cheque | Account payee cheque |
| G-302 SUNIL SHARMA | VAPI | GHUPS9086K | | 729120 | 729120 | Cheque | Account payee cheque |
| G-304 Preeti Jha | FLAT NO-202,HARIKRU PA APPARTMENT,HA RIA PARK | AHPPJ4849L | | 11800 | 11800 | Cheque | Account payee cheque |

| | | | | | | |
|---|---|---|---|---|---|---|
| G-402 Shankar A. Songavkar | 21/249,CHANOD COLONY,GIDC VAPI,TAL-VAPI,DIST-VALSAD | IDBPS6301E | 300000 | 300000 | Cheque | Account payee cheque |
| G-403 Navneet B.Patel | VAPI | BWHPP6822K | 300132 | 300132 | Cheque | Account payee cheque |
| G-503 Johnbhai | 201,YOGI KRUPA CO OP HOU,ST MERRY SCHOOL,CHANOD COLONY,VAPI | BQXPK0214J | 1710 | 1710 | Cheque | Account payee cheque |
| G-601 Maheshbhai | CHANOD COLONY,CHANOD-13,TAL-VAPI,DIST-VALSAD | BFXPB0243K | 23150 | 23150 | Cheque | Account payee cheque |
| G-602 Ramesh R | VAPI | ACZPH6537N | 801710 | 801710 | Cheque | Account payee cheque |
| G-801 Dhananjay Vishwakarma | VAPI | ARQPV2608C | 624338 | 624338 | Cheque | Account payee cheque |
| G-801 Gajanan Pandey(Cancelled) | VAPI | | 426000 | 426000 | Cheque | Account payee cheque |
| G-802 Rajendra G.Desai | 303,NILKANTH APPARTMENT,CHANOD COLONY,VAPI | BTTPD1138D | 244050 | 244050 | Cheque | Account payee cheque |
| G-902 Satish Dama | VAPI | ADJPD8996L | 173890 | 173890 | Cheque | Account payee cheque |
| G/101-Prakashbhai Mahto | E-104,SUNRISE RESIDENCY,VAPI | CAAPM7187A | 3420 | 3420 | Cheque | Account payee cheque |
| G/1202-Nilesh Prajapati | 201,MAHALAXMI CO OP HOUSING SOCIETY,CHANOD COLONY,GIDC VAPI | CYPPP2879D | 1708 | 1708 | Cheque | Account payee cheque |
| G/1302-KUMAR MEHTA | E-13,GAUTAM APPARTMENT,NEAR GUNJAN CINEMA,VAPI | BORPP8681N | 23248 | 23248 | Cheque | Account payee cheque |
| G/203-BAJRANGL SHARMA | 410/2/E,OPP CHANDRALOCK APPARTMENT,CHANOD,VAPI | JPYPS6536B | 151000 | 151000 | Cheque | Account payee cheque |
| G/404-Manoj Singh(CANCEL) | VAPI | | 50000 | 50000 | Cheque | Account payee cheque |
| G/404-POOJA YADAV | ROOM NO-1,GULAB MASTER CHAWL,CHANOD | AGQPY1695P | 16708 | 16708 | Cheque | Account payee cheque |
| G/704-Bhagvan Patil(Cancel) | VAPI | | 250000 | 250000 | Cheque | Account payee cheque |
| G/804-Bhalabhai Ahir | MINDHOLI FALIYU,GOIMA,PARDI | CDRPA5261P | 3515 | 3515 | Cheque | Account payee cheque |
| G/804-Pawan Yadav(Shifted) | VAPI | | 215000 | 215000 | Cheque | Account payee cheque |
| G/901-Bhaskar Godbole | 804,A,GODBOLE GALI,SANGLI,MAHARASHTRA | AOGPG1267B | 500000 | 500000 | Cheque | Account payee cheque |
| G/901-Rajendra Mali(CANCELLED) | VAPI | | 201000 | 201000 | Cheque | Account payee cheque |
| H-1301 NILESHBHAI(Cancel) | VAPI | AOQPM6940K | 201000 | 201000 | Cheque | Account payee cheque |
| H-401 Kantibhai Bhanushali | VAPI | BEVPB4545R | 1808 | 1808 | Cheque | Account payee cheque |
| H-902 KAVIN GANGAR | VAPI | CKFPG5770A | 1610 | 1610 | Cheque | Account payee cheque |
| H/102-BINY PAUL | A-201,FRIENDS COLONY CO OP HOS SOC LTD,KOPARLI ROAD,VAPI | AIOPB1606P | 1810 | 1810 | Cheque | Account payee cheque |
| H/102-Pragneshbhai(CANCEL) | VAPI | | 1771000 | 1771000 | Cheque | Account payee cheque |
| H/1101-Piyushbhai | VAPI | APWPB1630E | 100000 | 100000 | Cheque | Account payee cheque |
| H/1103-Anil C.S. | VAPI | | 48804 | 48804 | Cheque | Account payee cheque |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| H/1301-Fernando | D/3,SAIBABA ENCLAVE TOWER,BUILDING NO-03,HV ROAD,MOTILAL NAGAR,MUMBAI GOREGAV | AAQPF9338L | | 270330 | 270330 | Cheque | Account payee cheque |
| H/201-Kelvin | A-203,SAJAN,CHANOD COLONY,VAPI | AVKPC8152G | | 1808 | 1808 | Cheque | Account payee cheque |
| H/202-Ajay Sinha | RCF-11/122,CHANOD COLONY,NEAR SHANTI APPT,VAPI | CMSPS1818E | | 3615 | 3615 | Cheque | Account payee cheque |
| H/802-Ramchandra Khatri | E6-101,SHRI SAINATH COMPLEX,DADRA | ATNPK3261D | | 1810 | 1810 | Cheque | Account payee cheque |
| H/903- Gopal Agrawal | VAPI | AJDPA5584F | | 1610 | 1610 | Cheque | Account payee cheque |
| O-03 Pankit Koradiya(Cancelled) | VAPI | | | 1000000 | 1000000 | Cheque | Account payee cheque |
| O-04 Sunil Laxman Ingle(Cancel) | VAPI | | | 893338 | 893338 | Cheque | Account payee cheque |
| O-07 Shravanbhai(CANCELLED) | VAPI | | | 300000 | 300000 | Cheque | Account payee cheque |
| O-08 Girish Patel(Cancelled) | VAPI | | | 251000 | 251000 | Cheque | Account payee cheque |
| O-12 MOHIT KAPOOR | B1/307,YOGI HILLS,BALAJI MANDIR ROAD,AAMLI,SILVASSA | ASWPK8857H | | 2000 | 2000 | Cheque | Account payee cheque |
| O-12 Vithalbhai(CANCEL) | VAPI | | | 220000 | 220000 | Cheque | Account payee cheque |
| O-13 Sudhir Thakkar | VAPI | | | 1710 | 1710 | Cheque | Account payee cheque |
| S-02 Tulsibhai Bhanushali | PLOT NO-1217,H2,FLAT NO-201,VASUKAMAL APPARTMENT,CHANOD COLONY,VAPI | AGRPB2868E | | 470500 | 470500 | Cheque | Account payee cheque |
| S-13 Vithhalbhai(Cancel) | VAPI | | | 336000 | 336000 | Cheque | Account payee cheque |
| S-14 Sudhir Thakkar | A-301,BHANUKIRAN APPARTMENT,ABOVE LOW PRICE,GUNJAN,VAPI | AHDPT8391F | | 1710 | 1710 | Cheque | Account payee cheque |
| S-17 Ashokbhai Gupta | BUNGLOW NO-107,MAHAVIR NAGAR,NEAR SARVOTAM HOTEL,VAPI | BSTPG9959A | | 1510 | 1510 | Cheque | Account payee cheque |
| S-17 HARESHBHAI(Cancelled) | 304,LAXMIRATNA CO OP HSG SOC LTD,P NO.H/2,803,CHANOD COLONY,VAPI | ABDPV6310Q | | 329000 | 329000 | Cheque | Account payee cheque |
| S/06-Sachinbhai | VAPI | AFQPJ4393E | | 20610 | 20610 | 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 | Nil |

| Name of the payer | Address of the payer | PAN of the payer | Aadhaar no | 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 |
|---|---|---|---|---|
| | | | | |

| | |
|---|---|
| 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 | Nil |

| Name of the payer | Address of the payer | PAN of the payer | Aadhaar no | Amount of repayment 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 |
|---|---|---|---|---|
| | | | | |

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

| Serial No | Assessment Year | Nature of loss / Depreciation allowance | Amount as returned | All losses/allowances not allowed under section 115BAA/115BAC/115BAD | Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD | Amount as assessed (give reference to relevent order) | | Remarks |
|---|---|---|---|---|---|---|---|---|
| | | | | | | Amount | Order U/S and date | |
| 1 | 2018-19 | Loss from business other than loss from speculative business and specified business | 4752563 | | | 4752563 | 143(1) | |
| 2 | 2018-19 | Unabsorbed depreciation | 67827 | | | 67827 | 143(1) | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 3 | 2019-20 | Loss from business other than loss from speculative business and specified business | 16859370 | | | 16859370 | 143(1) | |
| 4 | 2019-20 | Unabsorbed depreciation | 104979 | | | 104979 | 143(1) | |

| | | |
|---|---|---|
| b) | Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. | NA |
| c) | Whether the assesse 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 assesse has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same. | No |
| e) | In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year. | NA |

33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). **Nil**

| Section | Amount | Remarks if any: |
|---|---|---|
| | | |

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**

| Tax deduction and collection Account Number (TAN) | Section | Nature of payment | Total amount of payment or receipt of the nature specified in column (3) | Total amount on which tax was required to be deducted or collected out of (4) | Total amount on which tax was deducted or collected at specified rate out of (5) | Amount of tax deducted or collected out of (6) | Total amount on which tax was deducted or collected at less than specified rate out of (7) | Amount of tax deducted or collected on (8) | Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| **SRTO00915F** | **192** | **Salary** | **1072857** | **0** | **0** | | **0** | | |
| **SRTO00915F** | **194C** | **Payments to contractors** | **45070634** | **44807189** | **44807189** | **706303** | | | |
| **SRTO00915F** | **194H** | **Commission or brokerage** | **101000** | **101000** | **101000** | **5050** | | | |
| **SRTO00915F** | **194J** | **Fees for professional or technical services** | **985515** | **951870** | **981870** | **95187** | | | |

b) Whether the assesse 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 |
|---|---|---|---|---|---|
| **SRTO00915F** | **26Q** | **31-Jul-2021** | **31-Jul-2021** | **Yes** | |
| **SRTO00915F** | **26Q** | **31-Oct-2021** | **31-Dec-2021** | **Yes** | |

| | | | | | |
|---|---|---|---|---|---|
| SRTO00915F | 26Q | 31-Jan-2022 | 30-Jan-2022 | Yes | |
| SRTO00915F | 26Q | 31-May-2022 | 28-May-2022 | Yes | |

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

| 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. |
|---|---|---|---|
| SRTO00915F | 330 | 330 | 31-May-2021 |
| SRTO00915F | 34 | 34 | 16-Jun-2021 |

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

| Item Name | Unit | opening stock | purchases during the previous year | sales during the previous year | closing stock | shortage / excess, if any |
|---|---|---|---|---|---|---|
| NA | | | | | | |

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

A Raw Materials :

| Item Name | Unit | opening stock | purchases during the previous year | consumption during the previous year | sales during the previous year | closing stock | * yield of finished products | *percentage of yield; | *shortage / excess, if any. |
|---|---|---|---|---|---|---|---|---|---|
| NA | | | | | | | | | |

B Finished products :

| Item Name | Unit | opening stock | purchases during the previous year | quantity manufactured during the previous year | sales during the previous year | closing stock | shortage / excess, if any. |
|---|---|---|---|---|---|---|---|
| NA | | | | | | | |

C By products :

| Item Name | Unit | opening stock | purchases during the previous year | quantity manufactured during the previous year | sales during the previous year | closing stock | shortage / excess, if any. |
|---|---|---|---|---|---|---|---|
| NA | | | | | | | |

36 A Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause ( e ) of clause(22) of section 2 — NA

| Amount Received(in Rs) | Date of receipt | Remarks if any: |
|---|---|---|
| | | |

| | | |
|---|---|---|
| 37 | Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor. | NA |
| 38 | Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor. | No |
| 39 | Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity 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 | | 160929129 | | | 85076364 | |
| Gross profit/turnover | 40363060 | 160929129 | 25.08 | 19898057 | 85076364 | 23.39 |
| Net profit/turnover | 0 | 160929129 | 0 | 179858 | 85076364 | 0.21 |
| Stock-in-trade/turnover | 251909034 | 160929129 | 156.53 | 264568868 | 85076364 | 310.98 |
| Material consumed/finished goods produced | | | | | | |

| | | |
|---|---|---|
| 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 along with details of relevant proceedings. | Nil |

| | Financial year to which demand/refund relates to | Name of other Tax law | State | Other | Type (Demand raised/Refund issued) | Date of demand raised/refund issued | Amount | Remarks |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |

| 42 | a | Whether the assesse is required to furnish statement in Form No.61 or Form 61A or Form No 61B | NA | | | | |
|---|---|---|---|---|---|---|---|
| | Income tax Department Reporting Entity Identification Number | Type of Form | Due date of 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 the list of details/transaction which are not reported | Remarks if any: |
| | | | | | | | |

| 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 | NA | | | |
|---|---|---|---|---|---|---|
| | Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity | Name of parent entity | Name of the Alternative reporting entity(if Applicable) | Date of Furnishing the Report | Expected Date | Remarks if any: |
| | | | | | | |
| 44 | Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2022) | | No | | | |

**For KAKARIA AND ASSOCIATES LLP**
**Chartered Accountants**
**(Firm Regn No.: 0W100601)**

KAKARIA AND ASSOCIATES LLP CHARTERED ACCOUNTANTS M. No 108812 VAPI

**(JAIPRAKASH H. SHETHIYA)**
**PARTNER**
**Membership No: 108812**

**Place :VAPI**
**Date : 22/09/2022**
**UDIN : 22108812ATZJEE4854**

# ODHAVKRUPA DEVELOPERS
## Annexure "A"

**Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.**

| Description of asset/block of assets. | Rate of Dep.% | Actual cost or written down values | Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only) | Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession | Adjusted written down value | Additions/deductions during the year with dates in the case of any addition of an asset, date put to use; including adjustment | Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994 | Change in rate of exchange of currency | Subsidy or grant or reimbursement, by whatever name called | Other Adjustments | Depreciation allowable | Written down value at the end of the year |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| plant | 15% | 3,28,452 | 0 | 0 | 3,28,452 | 10,50,140 | 0 | 0 | 0 | 0 | 2,06,789 | 11,71,803 |
| Computer | 40% | 19,643 | 0 | 0 | 19,643 | 0 | 0 | 0 | 0 | 0 | 7,857 | 11,786 |
| Furniture and Fitting | 10% | 1,70,491 | 0 | 0 | 1,70,491 | 3,300 | 0 | 0 | 0 | 0 | 17,214 | 1,56,577 |
| **Total** | | **5,18,586** | **0** | **0** | **5,18,586** | **10,53,440** | **0** | **0** | **0** | **0** | **2,31,860** | **13,40,166** |

**Addition/Deduction in Fixed Assets During the Financial Year**

**Block 15% plant**

| S.No. | Particulars | More Than 180 Days | Less than 180 Days | Total | Date of Accounting | Date of Put to the Use |
|---|---|---|---|---|---|---|
| 1 | plant | 10,50,140 | 0 | 10,50,140 | 11/05/2021 | 11/05/2021 |
| | **Total** | **10,50,140** | **0** | **10,50,140** | | |

**Block 10% Furniture and Fitting**

| S.No. | Particulars | More Than 180 Days | Less than 180 Days | Total | Date of Accounting | Date of Put to the Use |
|---|---|---|---|---|---|---|
| 1 | Furniture and Fitting | 0 | 3,300 | 3,300 | 12/03/2022 | 12/03/2022 |
| | **Total** | **0** | **3,300** | **3,300** | | |