❖ AUDIT REPORT

FOR THE ACCOUNTING YEAR
2016-17

Nilesh Jagani

PAN: ADDPP9880D

-: AUDITORS :-

MANSI P. KOTECHA
Chartered Accountant
"Shiv Drishty" Appartment,
Jelaram -2,
University Road,
Rajkot 360007

PAN : BSXPK6090G
Mobile : 9998327510
Email : camansikotecha@gmail.com

MANSI P. KOTECHA
Chartered Accountants
B. Com, ACA
E-mail : camansikotecha@gmail.com

Form No 3CB
[See rule 6G(1)(b)]
Audit report under section 44AB of the Income-Tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. I have examined the balance sheet as on 31/03/2017, and the Profit and loss account for the period beginning from 01/04/2016 to ending on 31/03/2017, attached herewith of NILESHKUMAR DAMODARBHAI [illegible], NILKAMAL TRADERS, 307ADITYA CENTRE, PHULCHHAB PRESS CHOWK, NL, RAJKOT, GUJARAT-360001, PAN - ADOPP8850D.

2. I certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at NILKAMAL TRADERS, 307ADITYA CENTRE, PHULCHHAB PRESS CHOWK, NL, RAJKOT, GUJARAT-360001 and 0 branches.

3. (a) I report the following observations/comments/discrepancies/inconsistencies, if any:
(i) I have relied upon Proprietors authentication and internal vouchers prepared by the assessee wherever external supporting is not available.
(ii) Refer Notes to Accounts

(b) Subject to above:
(A) I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purposes of the audit.
(B) In my opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from my examination of the books.
(C) In my opinion and to the best of my information and according to the explanations given to me, the said accounts, read with notes thereon, if any, give a true and fair view :
(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2017 and
(ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.

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

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

For MANSI P. KOTECHA
Chartered Accountants

M. NO. 157963

Mansi Prafulchandra Kotecha
[Proprietor]
M. No. : 157963
FRN :
"Shiv Drishti" Appt., A/4, Jalaram-2, Uni.Road, Rajkot-360007 Gujarat.

Date : 31/10/2017
Place : Rajkot

FORM NO. 3CD

[See rule 6G(2)]

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

PART-A

1 Name of the assessee : NILESHKUMAR DAMODARBHAI JAGANI

2 Address : NILKAMAL TRADERS, 307ADITYA CENTRE, PHULCHHAB PRESS CHOW, NIL, RAJKOT, GUJARAT-360001

3 Permanent Account Number : ADDPP9880D

4 Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc. If yes, please furnish the registration number or any other identification number allotted for the same : No

5 Status : Individual

6 Previous year from : 01/04/2016 to 31/03/2017

7 Assessment year : 2017-18

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

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

PART-B

9 a If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios : NA

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 : NA

10 a Nature of business or profession

Sector	Sub sector	Code
Trading	Others	0204

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

Business	Sector	Sub sector	Code
NI	NI	NI	NI

11 a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed. : Yes

Books prescribed
Cash Book, Bank Book, Ledger, Journal Register, Sales Register, Purchase Register.
All The Accounts Are Computerized.

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.)

Books maintained	Address line 1	Address line 2	City/Town/District	State	Pincode
As per 11(a)	Nilkamal Traders, 307aditya Centre, Phulchhab Press Chow, Rjt		Rajkot	GUJARAT	360001

c List of books of account and nature of relevant documents examined. : same as 11(a)

12 Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) : Yes

Section	Amount
44AD	62950

13 a Method of accounting employed in the previous year. : Mercantile system

b Whether there has been any change in the method of accounting employed vis-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	Decrease in profit
Nil		

d Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2). : No e If answer to (d) above is in the affirmative, give details of such adjustments:

ICDS	Increase in profit	Decrease in profit	Net Effect
Nil	Nil	Nil	Nil
Total			

f Disclosure as per ICDS:

ICDS	Disclosure
Nil	Nil

14 a Method of valuation of closing stock employed in the previous year : At Cost.

b In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish: : No

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

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

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

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

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

Description	Amount
Nil	Nil

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

Description	Amount
Nil	Nil

c Escalation claims accepted during the previous year; :

Description	Amount
Nil	Nil

d Any other item of income; :

Description	Amount
Nil	Nil

e Capital receipt, if any. :

Description	Amount
Nil	Nil

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: Nil

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

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

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

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

Description	Amount
Nil	Nil

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

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

Capital expenditure :

Particulars	Amount
Nil	Nil

Personal expenditure :

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

Expenditure incurred at clubs being entrance fees and subscriptions

Particulars	Amount
	Nil

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

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

b. Amounts inadmissible under section 40(a):- : NIL

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

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

(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)

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

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

(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

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

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

(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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

g. Particulars of any liability of a contingent nature

Nature of liability	Amount
Nil	Nil

MEM. NO. 157053

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

Particulars	Amount
Nil	Nil

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

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

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

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

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

Section	Description	Amount
Nil	Nil	Nil

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

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

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

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

(a) Paid during the previous year :

Section	Nature of Liability	Amount
Nil	Nil	Nil

(b) Not paid during the previous year;

Section	Nature of Liability	Amount
Nil	Nil	Nil

B. Was incurred in the previous year and was:-

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

Section	Nature of Liability	Amount
Nil	Nil	Nil

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

Section	Nature of Liability	Amount
Nil	Nil	Nil

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

27 a Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts. : No

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

Type	Particular	Amount	Prior period
Nil	Nil	Nil	Nil

28 Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia), if yes, please furnish the details of the same. : NA

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

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

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

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

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

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

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

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

Serial No.	Assessment Year	Nature of loss /Depreciation allowance	Amount as returned	Amount as assessed	Order No and Date	Remarks
1	2014-15	Loss from speculative business	126371	126371	nil	nil

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

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same. : No

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year : No

e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. : NA

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

Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
80TTA	8447

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 : No

b Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details: : No

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

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

Item Name	Unit	Opening stock	Purchase during the previous year	Sale during the previous year	Closing Stock	Shortage/Excess, if any
SHARES	113-numbers (1000s)	36282	2831	2711	36402	

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

(A) Raw materials : NA

(B) Finished products : NA

(C) By products : NA

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

37 Whether any cost audit was carried out. ? : NA

38 Whether any audit was conducted under the Central Excise Act, 1944. ? : NA

39 Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, finance act 1994 in relation to valuation of taxable service as may be reported/identified by the auditor. ? : NA

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			787257			1742810
Gross profit/turnover	7094	787257	0.90	0	1742810	0.00
Net profit/turnover	7094	787257	0.90	30190	1742810	1.73
Stock-in-trade/turnover	935825	787257	118.87	957959	1742810	54.97
material consumed/Finished goods produced			Nil			Nil

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

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

For MANSI P. KOTECHA
Chartered Accountants

MEM. NO. 157953

Mansi Prafulchandra Kotecha
(Proprietor)
M. No. : 157953

Date : 13/10/2017
Place : Rajkot

"Shiv Drishty" Appt., A/4, Jalaram-2, Univ. Road,
Rajkot-360007 Gujarat

NILESHKUMAR DAMODARBHAI JAGANI

Balance Sheet As At 31st March, 2017

Particulars	Sch No	(Rs.)	Amount (Rs.)
Sources Of Funds			
Proprietor's Funds			
Capital	1	30,36,604	30,36,604
Reserves And Surplus		-	
Loan Funds			
Secured Loans		-	-
Unsecured Loans			
Total Funds			30,36,604
Application Of Funds			
Fixed Assets			
Gross Block		-	
Investments	2		18,99,871
Current Assets, Loans & Advances			
Inventories	3	9,33,425	
Sundry Debtors		-	
Cash & Bank Balances	4	1,71,609	
Other Current Assets		-	
Loans & Advances	5	20,349	
		11,35,782	
Less : Current Liabilities & Provisions			
Current Liabilities		-	
Provisions		-	
Net Current Assets			11,36,733
Miscellaneous Expenditure (To The Extent Not Written Off Or Adjusted)			-
Total Funds Employed			30,36,604

Schedules 1 To 12 Form An Integral Part Of Accounts

Nileshkumar Damodarbhai Jagani

Place : Rajkot
Date : 13/10/2017

In Terms Of Our Attached Report Of Even Date
MANSI P. KOTECHA
Chartered Accountants

Mansi Prafulchandra Kotecha
(Proprietor)
M. No. : 157958

NILESHKUMAR DAMODARBHAI JAGANI

Profit And Loss Account For The Year Ending On 31st March, 2017

Particulars	Sch No		Amount
Sales	6		7,87,257
Opening Stock	7	9,57,959	
Purchases	8	7,54,336	
Direct Expenses	9	3,693	
		17,15,988	
Less : Closing Stock		9,35,825	
Cost Of Goods Sold			7,80,163
Gross Profit			7,094
Add : Indirect Incomes	10		1,59,871
			1,66,965
Less : Indirect Expenses	11		223
Net Profit/(Loss) Before Depreciation And Tax			1,66,742
Net Profit/(Loss) Carried To Balance Sheet			1,66,742

Schedules 1 To 12 Form An Integral Part Of Accounts

In Terms Of Our Attached Report Of Even Date

MANSI P. KOTECHA
Chartered Accountants

M. No. 157953

Nileshkumar Damodarbhai Jagani

Mansi Prafulchandra Kotecha
(Proprietor)
M. No. : 157953

Place : Rajkot
Date : 13/10/2017

NILESHKUMAR DAMODARBHAI JAGANI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017

Schedule : 1

Capital Account

Particulars	Amount	Particulars	Amount
To Withdrawals	70,743	By Opening Balance	30,91,836
To Dividend Income	1,51,303	By Net Profit	1,66,742
To Closing Balance	30,36,604	By Ise Securities And Services-Adjustment	72
Total	32,58,650	Total	32,58,650

Schedule : 2

Investments

Particulars	Amount
Quoted	
Bharat Heavy Electricals Ltd	2,58,620
Finolex Industries Ltd	1,46,844
Larsen & Toubro Ltd	3,92,612
Reliance Industries Ltd	5,79,437
Reliance Infrastructure Ltd	2,55,473
Torrent Power Ltd.	1,70,803
Total	18,59,821

Schedule : 3

Inventory

Particulars	Amount
Closing Stock	
Stock Of Shares	9,35,825
Total	9,35,825

Schedule : 4

Cash And Bank

Particulars	Amount
Bank Accounts	
Yes Bank Ltd. A/C. No. 015301520016 (NJ)	1,71,609
Total	1,71,609

Schedule : 5

Loans And Advances (Assets)

Particulars	Amount
Loans And Advances (Assets)	
Ise Securities	29,349
Total	29,349

NILESHKUMAR DAMODARBHAI JAGANI

SCHEDULES FORMING PART OF PROFIT & LOSS ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH, 2017

Schedule : 6

Sales A/C

Particulars	Amount
Sales	
Sales Of Shares	7,87,257
Total	7,87,257

Schedule : 7

Opening Stock

Particulars	Amount
Opening Stock	
Stock Of Shares	9,57,959
Total	9,57,959

Schedule : 8

Purchase A/C

Particulars	Amount
Purchase	
Purchase Of Shares	7,54,336
Total	7,54,336

Schedule : 9

Direct Expenses

Particulars	Amount
Direct Expenses	
Brokerage Expense	2,192
Stt Charges	1,501
Total	3,693

Schedule : 10

Indirect Incomes

Particulars	Amount
Indirect Incomes	
Bank Interest	8,437
Dividend Income	1,51,434
Total	1,59,871

Schedule : 11

Indirect Expenses

Particulars	Amount
Indirect Expenses	
Bank Charges	223
Total	223

NILESHKUMAR DAMODARBHAI JAGANI

<u>Disclosure Of Accounting Policies & Notes To The Accounts</u>

<u>ACCOUNTING YEAR :- 2016-17</u>

[1] **<u>METHOD OF ACCOUNTING :-</u>**

The Proprietary firm has maintained its accounts relating to sales – purchase activities on accrual basis. The books are maintained on Mercantile Basis.

[2] **<u>INVESTMENTS :-</u>**

Investments are stated at cost of acquisition. Adjustment for increase / decrease in the value of investment, if any, is accounted for on realization of the investments.

[3] **<u>INVENTORIES :-</u>**

The Inventories of goods stock are valued at cost as Certified by a Proprietor.

[4] As no separate details have been maintained it is not possible for me to verify the nature and extent of personal expenses debited to Profit and Loss account. However, expenses specifically ascertainable as personal expenses are Rs. NIL.

[5] In respect of payment by cheque or draft, we have to state that it is not possible me/us to verify whether the payment in excess of Rs. 20000/- or Rs. 35000/- for plying, hiring or leasing goods carriages have been made otherwise than by crossed cheque or draft as necessary evidence is not in possession of assessee. As per statement submitted by the assessee cash payment in excess of Rs. 20000/- otherwise than by cheque or crossed draft is Nil and Rs. 35000/- in the case of payment for plying, hiring or leasing goods carriages is Nil.

[6] I have relied upon Proprietor's authentication and / or internal vouchers prepared by the assessee wherever external supporting is not available.

[7] Mr. Nilesh Jagani has maintained two sets of accounts for trading business and for personal transactions.

In Terms Of Our Attached Report Of Even Date

MANSI P. KOTECHA
Chartered Accountants

Nileshkumar Damodarbhai Jagani
[Proprietor]

Mansi Prafulchandra Kotecha
[Proprietor]
M. No. : 157953

Place : Rajkot
Date : 03/10/2016