FORM NO. 3CA

[See Rule 6G (1) (a)]

Audit Report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

We report that the Statutory audit of :

Name	**SHREE SIDDHI INFRABUILDCON LLP**
Address	D-1001/1002, Ganesh Meredian, Opp. Amiraj Party Plot, Near New Gujarat High Court Ahmedabad 380015
Permanent Account Number	**ACHFS3787P**

was conducted by Us **B J Shah & Bros.** in pursuance of the provisions of the Limited Liability Partnership Act, and We annex hereto a copy of Our audit report dated 19/11/2021 along with a copy each of :-

a) the audited Profit and loss account for the period beginning from **01/04/2020** to ending on **31/03/2021**,

b) the audited balance sheet as at **31st March, 2021**; and

c) documents declared by the said Act to be part of, or annexed to, the Profit and loss account and balance sheet.

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

3. In Our opinion and to the best of Our information and according to examination of books of account including other relevant documents and explanations given to Us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations / qualifications, if any :

Type	Observation/Qualification
4	The assessee has not maintained proper inventory registers so as to give day to day movement of inventories.
11	Creditors under MSMED act are not ascertainable.
16	Informations regarding demand raised/refund issued were not made available.
17	1.The assessee is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable Accounting Standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entitys ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entitys financial reporting process.
17	2.The assessee is also responsible for the preparation of the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G (1)(b) of Income Tax Rules, 1962 that give true and correct particulars as per the provisions of the Income-tax Act, 1961 read with Rules, Notifications , circulars etc that are to be included in the Statement.
17	3.Tax Auditors Responsibility: Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
17	4.We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. We are independent of the entity in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the governing Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements.
17	5.We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
17	6.We are also responsible for verifying the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G (1) (b) of Income-tax Rules,

	1962. The particulars given in 3CD are based on our interpretation among other things interalia of judicial and /or semi judicial pronouncements, Circulars of CBDT and guidance notes of the ICAI and are subject to a test check as we considered appropriate.
17	7.As informed to us all expenditures covered under section 40A(3) or 40A(3A) read with rule 6DD and all loan / deposit transactions and receipts more than sepcified limits provided under section 269SS, 269ST and 269Twere made by account payee cheques drawn on a bank or account payee bank draft, as the case may be. However wherever amounts are paid by cheque/DD, it is not possible for us to verify that the amount has been paid by Account Payee Cheque/ DD, because necessary evidence are not in the possession of the assessee.
17	8. In case of sub clause (b), (c), (d) and (e) of Clause 31 of Form 3CD, looking to the number of transactions involved, only particulars of each specifed sums/advances taken or accepted or repaid in violation of section 269SS and 269T are reported.
17	9. The Entity has not accounted for employee benefits in line with Accounting Standard 15
17	10. We have relied upon the certified copy of statement provided by the management for the sale deed executed during the year for the purpose of revenue recognised for the current year from real estate development activites.

Place	Ahmedabad F o r	**B. J. Shah & Bros**
		Chartered Accountants
Date	07/01/2022	
	Signing Person	CA Tushar J. Shah
	Membership #	044689
	Firm Registration #	109501W
	UDIN #	22044689AAAAAJ4658
	Address	ABlock, 5th Floor, A1 & A2, Safal Profitaire,Near Hotel Ramada, Opp Prahladnagar Garden, Ahmedabad Gujarat 380015

N o t e s

1. *Delete whichever is not applicable.
2. **This report has to be signed by -
   i) a chartered accountant within the meaning of the Chartered Accountants Act, 1949 (38 of 1949); or
   ii) any person who, in relation to any State, is, by virtue of the provisions of sub-section (2) of section 226 of the Companies Act, 1956 (1 of 1956), entitled to be appointed to act as an auditor of companies registered in that State; or
   iii) any person who is, by virtue of any other law, entitled to audit the accounts of the assessee for the relevant previous year.
3. Where any of the requirements in this Form is answered in the negative or with qualification, give reasons thereof
4. The person, who signs this audit report, shall indicate reference of his membership number / certificate of practice number / authority under which he is entitled to sign this report.

FORM NO. 3CD

[See rule 6G (2)]

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

PART - A

1	Name of the Assessee	**SHREE SIDDHI INFRABUILDCON LLP**
2	Address	D-1001/1002, Ganesh Meredian, Opp. Amiraj Party Plot, Near New Gujarat High Court Ahmedabad 380015
3	Permanent Account Number	**ACHFS3787P**
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 No. or any other Identification No. allotted for the same	**Type**: GST; **Registration/ID #**: 24ACHFS3787P1ZA
5	Status	4-LLP
6	Previous Year From / To	01/04/2020 - 31/03/2021
7	Assessment Year	**2021-22**
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	**Clauses**: 44ABa
8a	Whether the assessee has opted for taxation u/s 115BA/115BAA/115BAB	No — Not Applicable

PART – B

9 a. If Firm or Association of Persons, indicate names of partners / members and their profit sharing ratios.

Name	Profit sharing Ratio
Kalpesh A Patel	30.00
Mukesh Patel	48.00
Kalpesh B Patel	20.00
Darshan J Patel	1.00
Sanjay J Patel	1.00

b. If there is any change in the partners / members or in their profit sharing ratio since the last date of preceding year, the particulars of such change.: Not Applicable

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)*

Code	Trade Name	Description
06004	Shree Siddhi Infrabuildcon llp	Property Developers
09028	Shree Siddhi Infrabuildcon llp	Trading of Shares & Commodities

b. If there is any change in the nature of business or profession, the particulars of such change: Not Applicable

11 a. Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed: Not Applicable

b. List of books of account maintained and the address at which books of accounts are kept. *(In case of 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.)*

Particulars	Address
Cash Book, Bank Book, Purchase Register, Journal Ledger,and Ledgers	D-1001/1002, Ganesh Meredian, Opp. Amiraj Party Plot, Near New Gujarat High Court, Ahmedabad 380060
All Books of accounts are maintained in computerised system.	D-1001/1002, Ganesh Meredian, Opp. Amiraj Party Plot, Near New Gujarat High Court, Ahmedabad 380060

c. List of books of account and nature of relevant documents examined

Particulars
Cash Book, Bank Book, Purchase Register, Journal Ledger and Ledgers
Sales deed, Purchase Invoices, Expenses Vouchers, Receipts Book,Bank Statements etc.
and other relevant supporting documents

12	Whether the profit & loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant sections *(44AD, 44ADA, 44AE, 44AF, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First schedule or any other relevant section).*	No
13	a. Method of accounting employed in the previous year	-
	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 affirmative, give details of such change, and the effect thereof on the profit or loss.	Not Applicable
	d. Whether any adjustment is required to be made to the	No

profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).	
e. If answer to (d) above is in the affirmative, give details of such adjustments:	Not Applicable
f. Disclosure as per ICDS:	

ICDS	Disclosure
ICDSI	a. Accounting Policies applicable under ICDS are disclosed.
ICDSI	b. There is no change in Accounting Policy adopted during the year.
ICDSII	a. Inventories are valued at cost or NRV whichever is lower.
ICDSII	b. Cost comprise of all costs of purchase, costs of conversion & other costs incurred in bringing inventories to their present location and condition. Cost of Inventories are assigned by using Weighted Average cost.
ICDSII	c. Carrying amount of Inventory is Rs. 3,33,50,77,334/-
ICDSIII	Not Applicable.
ICDSIV	a. In a transaction involving sale of goods, amount not recognized as revenue during the P.Y due to lack of reasonable certainty of its ultimate collection is NIL.
ICDSIV	b. The amount of revenue recognised from service transaction is Rs. 43,30,51,556/-
ICDSIV	c. For Service transaction in progress, Amount of cost incurred up to the end of P.Y is Rs. 1,80,40,30,870/-.
ICDS V	Refer Clause 18 of Form 3CD.
ICDSVII	Not Applicable.
ICDSIX	a. Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are be capitalized as part of the cost of that asset.
ICDSIX	Other borrowing costs are be recognized in accordance with the provisions of the Act.
ICDSIX	b. Amount of borrowing costs capitalised during the year is Nil.
ICDSX	Disclosure relating to Provision.
ICDSX	a. Provision includes Income Tax Provision.
ICDSX	b. The carrying amount of provision at the beginning and end of the previous year is Rs. 92,21,568/- and Rs. 1,61,73,085/- respectively.
ICDSX	c. Additional provisions made during the previous year, including increases to existing provisions is NIL.
ICDSX	d. Amounts used, that is incurred and charged against the provision, during the previous year is Rs. 92,21,568/-.
ICDSX	e. Unused amounts reversed during the previous year is NIL.

		ICDSX	f. There is no amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.
		ICDSX	There is no Disclosure relating to Contingent Asset.
		ICDS IV	d. For Service transaction in progress, Amount of recognized profit up to the end of P.Y is Rs. 19,84,63,741/-.
14	a. Method of valuation of closing stock employed in the previous year	Lower of Cost/Market	
	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 :-	Not Applicable	
15	Give the following particulars of the capital asset converted into stock-in-trade :		
	a. Description of capital asset; }		
	b. Date of acquisition; }	Not Applicable	
	c. Cost of acquisition; }		
	d. Amount at which the asset is converted into stock-in-trade; }		
16	Amounts not credited to the profit and loss account, being :		
	a. The items falling within the scope of section 28;	Not Applicable	
	b. The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refund of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	Not Applicable	
	c. Escalation claims accepted during the previous year	Not Applicable	
	d. Any other item of income;	Not Applicable	
	e. Capital receipt, if any	Not Applicable	
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 :	Not Applicable	
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 :-		
	a. Description of block of assets/class of assets }		
	b. Rate of depreciation }		
	c. Opening WDV / Actual		
	d. Actual cost or written down value, as the case may be}		
	e. Additions / deductions during the year with dates; in the case of any addition of an asset, date put to use: including adjustments on account of }		
	f. Central Value Added Tax credits claimed and allowed under the Central Excise rules, 1944, in respect of assets acquired on or after 1st March, 1994, }	As Per Annexure - 1	
	ii. change in rate of exchange of currency, and }		
	iii. subsidy or grant or reimbursement, by whatever name called }		
	g. Depreciation allowable. }		
	h. Written down value at the end of the year. }		
19	Amounts admissible under sections :	Not Applicable	
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)]*	Not Applicable	
	b. Details of contributions received from employees for various funds as referred to in section 36(1)(va) :	As Per Annexure - 2	
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	As Per Annexure - 3	
	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:	Not Applicable	
	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)	Not Applicable	
	ii. as payment referred to in sub-clause (ia)		
	A) Details of payment on which tax is not deducted:	Not Applicable	
	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.	Not Applicable	
	iii. as payment referred to in sub-clause (ib)		
	A) Details of payment on which levy is not deducted:	Not Applicable	
	B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in	Not Applicable	

	sub- section (1) of section 139.	
	iv. fringe benefit under sub-clause (ic)	
	v. wealth tax under sub-clause (iia)	
	vi. royalty, license fees etc. under sub-clause (iib)	
	vii. salary payable outside India/to a non resident without TDS etc under sub-clause (iii)	Not Applicable
	viii. payment to PF /other fund etc. under sub-clause (iv)	
	ix. tax paid by employer for perquisites under sub-clause (v)	
	c. Amount debited to Profit & Loss a/c being interest, salary, bonus, commission or remuneration inadmissible under section 40 (b) / 40 (ba) and computation thereof;	As Per Annexure - 4
	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 u/s 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:	Not Applicable
	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);	Not Applicable
	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.	Not Applicable
	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,	Not Applicable
	i. amount inadmissible under the proviso to section 36(1)(iii);	NIL
22	Amount of interest inadmissible under section 23 of the Micro,Small & Medium Enterprises Development Act, 2006	NIL
23	Particulars of payment made to persons specified under section 40A(2)(b)	As Per Annexure - 5
24	Amounts deemed to be profits and gains U/s 32AC or 32AD or 33AB or 33ABA or 33AC	Not Applicable
25	Any amount of profit chargeable to tax under section 41 and computation thereof.	As Per Annexure - 6
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	Not Applicable
	b) not paid during the previous year	Not Applicable
	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 u/s 139 (1);	See table below
	b) not paid on or before the aforesaid date.	Not Applicable
	State whether Sales tax, Customs duty, Excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profits & loss account.	
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	See table below
	b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	Not Applicable
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.	Not Applicable
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.	Not Applicable
	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	Not Applicable

26 B) a):

Section	Nature of Liability	Amount
43Ba	GST	11,99,558.00
43Bb	ESIC	9,943.00
43Bb	Provident Fund	17,338.00
43Ba	Professional Tax	8,680.00

27 a.:

CENVAT	Amount	Treatment in P&L
Opening Balance	27658605.00	0
CENVAT Availed	65235574.00	0
CENVAT Utilised	96266160.00	0
Closing / O/s Balance	36484840.00	0

	sub-section (2) of section 56 ? If yes, please furnish the details.	
	B. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56? If yes, please furnish the details:	Not Applicable
30	Details of any amount borrowed on hundi or any amount due thereon (*including interest on the amount borrowed*) repaid, otherwise than through an A/c payee cheque. [Section 69D]	Not Applicable
	A. Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ? If yes, please furnish the details:	Not Applicable
	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? f yes, please furnish the details:	Not Applicable
	C. Whether the assessee has entered into an impermissible avoidance arrangement,as referred to in section 96, during the previous year ? If yes, please furnish the details:	Not Applicable
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 :	
	i) name, address and permanent account number (if available with the assessee) of the lender or depositor }	
	ii) amount of loan or deposit taken or accepted }	
	iii) whether the loan or deposit was squared up during the previous year }	As Per Annexure - 7
	iv) maximum amount outstanding in the account at any any time during the previous year }	
	v) whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft. }	
	b. Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :	
	i) name, address and PAN (if available with assessee) from whom specified sum is received }	
	ii) amount of specified sum taken or accepted }	Not Applicable
	iii) whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft. }	
	(Particulars of a & b need not be given in the case of Government company, a banking company or a corporation established by a Central, State or Provincial Act)	
	ba. 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 tthrough a bank account	Not Applicable
	bb. Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-	Not Applicable
	bc. Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year.	Not Applicable
	bd. Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year	Not Applicable
	Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)	
	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 :	
	i) name, address and permanent account number (if available with the assessee) of the payee }	
	ii) amount of the repayment; }	
	iii) maximum amount outstanding in the account at any time during the previous year }	As Per Annexure - 8
	iv) whether the repayment was made otherwise than by account payee cheque or account payee bank draft}	
	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:	
	i) name, address and permanent account number (if available with the assessee) of the payer }	
	ii) amount of loan or deposit received other than } by Cheque/DD/ECS	Not Applicable

	}	
	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 :	
	i) name, address and permanent account number } (if available with the assessee) of the payer }	
	ii) amount of loan or deposit received by Cheque/DD }	Not Applicable
	(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)	
32	a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :	
	(Serial No, Assessment Year, Nature of Loss, Amount as Returned (Rs.), Amount as assessed, Remarks)	Not Applicable
	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.	NA
	d. whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, If yes, please furnish details of the same	NA
	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)	Not Applicable
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 :	As Per Annexure - 9
	b. Whether the assessee has furnished the statement of tax deducted or tax collected. If YES, please furnish the details:	As Per Annexure - 10
	c. Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	As Per Annexure - 11
35	a. In the case of a trading concern, give quantitative details of principal items of goods traded	
	i) Opening Stock }	
	ii) Purchases during the previous year }	
	iii) Sales during previous year }	Not Applicable
	iv) Closing Stock }	
	v) Shortage / excess, if any }	
	b. In the case of a manufacturing concern, give quantitative details of principal items of raw materials, finished products and by-products :	
	A. Raw Materials	
	a) Opening Stock }	
	b) Purchases during the previous year }	
	c) Consumption during the previous year }	
	d) Sales during the previous year }	
	e) Closing Stock; }	Not Applicable
	f) Yield of finished products }	
	g) Percentage of yield }	
	h) Shortage / excess, if any }	
	B. Finished Products	
	a) Opening Stock }	
	b) Purchases during the previous year }	
	c) Quantity manufactured during the previous year }	Not Applicable
	d) Sales during the previous year }	
	e) Closing stock }	
	f) Shortage / excess, if any }	
	C. By-Products	
	a) Opening Stock }	
	b) Purchases during the previous year }	
	c) Consumption }	Not Applicable
	d) Sales during the previous year }	
	e) Closing stock }	
	f) Shortage / excess, if any }	
36	In case of a domestic company, details of tax on distributed profits under section 115-O in the following form :-	
	a) total amount of distributed profits;	
	b)amount of reduction as referred to in section 115-O(1A)(i);	
	c) amount of reduction as referred to in section 115-O(1A)(ii);	Not Applicable
	d) total tax paid thereon;	
	e) dates of payment with amounts.	
	Aa.Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ? If yes, please furnish the details:-	Not Applicable
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	NA

	by the cost auditor.	
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	NA
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, 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.	NA
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year :	

Particulars	Previous year			Preceeding Previous year		
1. Total turnover of the assessee	4330,51,556.00			2337,85,640.00		
2. Gross profit / Turnover (%)	2513,23,380.00	4330,51,556.00	58.04	1673,70,760.00	2337,85,640.00	71.59
3. Net profit / Turnover (%)	446,62,328.00	4330,51,556.00	10.31	190,50,160.00	2337,85,640.00	8.15
4. Stock-in-trade / Turnover (%)	33350,77,534.00	4330,51,556.00	770.13	28499,26,712.00	2337,85,640.00	1219.03
5. Material consumed / Finished goods produced						

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income Tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.	Not Applicable
42	Whether the assessee is required to furnish statement in Form # 61 or Form No. 61A or Form No. 61B? (b)If yes, please furnish details:	Not Applicable
43	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286? If yes, please furnish the details:	Not Applicable
44	Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is applicable from 1st April,2019)	Not Applicable

Place	Ahmedabad	For	**B. J. Shah & Bros**
			Chartered Accountants
Date	07/01/2022		
		Signing Person	CA Tushar J. Shah
		Membership #	044689
		Firm Registration #	109501W
		Address	ABlock, 5th Floor, A1 & A2, Safal Profitaire,Near Hotel Ramada, Opp Prahladnagar Garden, Ahmedabad Gujarat 380015
		UDIN #	22044689AAAAAJ4658

Note : * *Please enter the relevant code pertaining to the main area of your business activity.*

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PAN # ACHFS3787P **Ass.Year : 2021-22**

Annexure '1' To Form 3CD

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 :-

Description / Block of Assets	Rate %	Actual cost / WDV	Additions	Date put to use	CENVAT	Change in Exchange Rate	Subsidy or Grant	Total	Deductions	Deduction date	Depreciation	Closing WDV
Plant & Machinery-1	15	48887,203	**3339,246**					52226,449	6,330		7688,327	44531,792
Air Conditioner			34,360	01/09/2020	0	0	0					
Plant and Machinery			1375,682	07/07/2020	0	0	0					
Plant and Machinery			1293,976	17/12/2020	0	0	0					
Vehicle			635,228	17/11/2020	0	0	0					
Vehicle									6,330	25/06/2020		
Plant & Machinery-3	40	1244,739	**177,500**					1422,239	0		558,396	863,843
ERP Software			125,000	21/09/2020	0	0	0					
ERP Software			48,000	11/11/2020	0	0	0					
Computer			4,500	01/12/2020	0	0	0					
Building-9	10	281228,651	0					281228,651	0		28122,865	253105,786

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PAN # ACHFS3787P **Ass.Year : 2021-22**

Annexure '2' To Form 3CD

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

Nature of Fund	Sum from Employee	Payment Due Date	Actual Amt Pd	Payment Date
PROV1948	1,421.00	15/05/2020	1,421.00	28/05/2020
PROV1948	971.00	15/06/2020	971.00	14/07/2020
PROV1948	1,253.00	15/07/2020	1,253.00	14/07/2020
PROV1948	2,111.00	15/08/2020	2,111.00	20/08/2020
PROV1948	2,111.00	15/09/2020	2,111.00	12/09/2020
PROV1948	2,118.00	15/10/2020	2,118.00	14/10/2020
PROV1948	2,085.00	15/11/2020	2,085.00	10/11/2020
PROV1948	1,955.00	15/12/2020	1,955.00	10/12/2020
PROV1948	1,998.00	15/01/2021	1,998.00	11/01/2021
PROV1948	1,977.00	15/02/2021	1,977.00	05/02/2021
PROV1948	1,950.00	15/03/2021	1,950.00	08/03/2021
PROV1948	1,875.00	15/04/2021	1,875.00	12/04/2021
PROVIDENT	3,024.00	15/05/2020	3,024.00	28/05/2020
PROVIDENT	1,928.00	15/06/2020	1,928.00	14/07/2020
PROVIDENT	2,520.00	15/07/2020	2,520.00	14/07/2020
PROVIDENT	6,405.00	15/08/2020	6,405.00	20/08/2020
PROVIDENT	7,689.00	15/09/2020	7,689.00	12/09/2020
PROVIDENT	7,689.00	15/10/2020	7,689.00	14/10/2020
PROVIDENT	7,543.00	15/11/2020	7,543.00	10/11/2020
PROVIDENT	7,749.00	15/12/2020	7,749.00	10/12/2020
PROVIDENT	8,901.00	15/01/2021	8,901.00	11/01/2021
PROVIDENT	8,901.00	15/02/2021	8,901.00	05/02/2021
PROVIDENT	8,716.00	15/03/2021	8,716.00	08/03/2021
PROVIDENT	8,246.00	15/04/2021	8,246.00	10/04/2021

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PAN # ACHFS3787P **Ass.Year : 2021-22**

Annexure '3' To Form 3CD

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

Particulars	Nature	Amount
Travelling Expense	Personal	6,93,821.00

Annexure '4' To Form 3CD

21c. Amount debited to Profit & Loss a/c being interest, salary, bonus, commission or remuneration inadmissible u/s 40 (b)/40 (ba) and computation thereof;

Particulars	Section	Amount Debited	Amount Admissible	Amount Inadmissible	Remarks
Remuneration	Section40b	123,41,000.00	123,41,000.00	0.00	Remunaration

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PAN # ACHFS3787P **Ass.Year : 2021-22**

Annexure '5' To Form 3CD

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

Name of Person	PAN	Relation	Nature of Transaction	Amount
Sanjay J Patel	AKGPP2405E	Partner	Remunaration	109,80,000.00
Darshan J. Patel	AHNPP6873G	Partner	Remunaration	13,61,000.00

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PAN # ACHFS3787P **Ass.Year : 2021-22**

Annexure '6' To Form 3CD

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

Name of Party	Amount	Section	Description	Computation
Bhoomi Consultant	4,70,968.00	SEC411a	Balance Writtenoff	
Dealmoney Real Estate	87,781.00	SEC411a	Balance Writtenoff	

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Annexure '7' To Form 3CD

31a. Particulars of each Loan / Deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year

Name of Lender/Depositor	Address	PAN	Amount of Loan/Deposit taken/accepted	Whether Loan/Deposit was squared up during previous year	Maximum Amount outstanding at any time during previous year	Whether the loan/deposit was taken/accepted by cheque/bank draft/use of electronic clearing system through a bank account	In case the loan/deposit was taken/accepted by cheque/bank draft, whether the same was taken or accepted by an A/c payee cheque/bank draft
Shree Siddhi Finance	Ahmedabad	ACJFS8030K	4176,13,120	No	5786,85,951	Cheque	APC
Mohitbhai Shah	Ahmedabad	ACEPS6167L	20,368	Yes	2,65,695	Cheque	APC
Ahmedabad Cement Company	Ahmedabad	AAFFA9569F	5,556	Yes	72,469	Cheque	APC
The Ganesh Glory 11 Commercial Co-operative Ser Society Limited	Ahmedabad	AHMT07347E	130,00,000	No	130,00,000	Cheque	APC

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Annexure '8' To Form 3CD

31c. 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 Payee	Address	PAN	Amount of Repayment	Maximum Amount outstanding in the A/c at any time during previous year	Whether Repayment was made by cheque/bank draft/ECS through bank A/c	In case Repayment was made by cheque/bank draft, whether the same was taken/accepted by an A/c payee cheque/DD
Shree Siddhi Finance	Ahmedabad	ACJFS8030K	541,50,000	5786,85,951	Cheque	APC
The Ganesh Glory Comm Co Op Society	Ahmedabad	AAHAT6549B	88,00,000	128,00,000	Cheque	APC
Mohitbhai S. Shah	Ahmedabad	ACEPS6167L	2,65,695	2,65,695	Cheque	APC
Ahmedabad Cement Company	Ahmedabad	AAFFA9569F	72,469	72,469	Cheque	APC

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PAN # ACHFS3787P **Ass.Year : 2021-22**

Annexure '9' To Form 3CD

34a. Details: Assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB

TAN	Section	Payment Nature	Total Amount Payment/Receipt	Total amount on which tax required to be Deducted/ Collected	Total Amount on which tax Deducted /Collected at Spcfd.Rate	Tax Amount Deducted/ Collected	Total amount on which tax Deducted/ Collected < Spcfd.Rate	Tax Amount Deducted/ Collected on Prvs.column	Tax Amount Deducted/ Collected Not deposited to CG
AHMS23512G	194H	Commission Brokerage	313,68,907.00	313,68,907.00	0.00	11,76,334.00	0.00	0.00	0.00
AHMS23512G	194A	Interest	362,53,928.00	362,53,928.00	0.00	32,31,776.00	0.00	0.00	0.00
AHMS23512G	194C	Payment to Contractor and sub-contractor	3422,81,849.00	3422,81,849.00	0.00	48,52,907.00	0.00	0.00	0.00
AHMS23512G	192	Salary	156,03,374.00	156,03,374.00	0.00	32,45,650.00	0.00	0.00	0.00
AHMS23512G	194J	Professional Fees	179,66,447.00	178,33,737.00	1,32,710.00	14,42,697.00	0.00	0.00	0.00

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PAN # ACHFS3787P **Ass.Year : 2021-22**

Annexure '10' To Form 3CD

34b. Details: If Assessee required to furnish the statement of tax deducted or tax collected

TAN	Form Type	Furnishing Due Date	Furnished Date	Whether the statement of TDS/TCS contains information about all transactions which are required to be reported	Not Reported list
AHMS23512G	24Q	31/03/2021	29/07/2020	Yes	
AHMS23512G	24Q	31/03/2021	04/11/2020	Yes	
AHMS23512G	24Q	31/01/2021	28/01/2021	Yes	
AHMS23512G	24Q	30/06/2021	08/06/2021	Yes	
AHMS23512G	26Q	31/03/2021	24/07/2020	Yes	
AHMS23512G	26Q	31/03/2021	04/11/2020	Yes	
AHMS23512G	26Q	31/01/2021	28/01/2021	Yes	
AHMS23512G	26Q	30/06/2021	19/05/2021	Yes	

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PAN # ACHFS3787P **Ass.Year : 2021-22**

Annexure '11' To Form 3CD

34c. Details: Assessee is liable to pay interest under section 201(1A) or section 206C(7)

TAN	Interest Amount	Amount Paid	Payment Date
AHMS23512G	170.00	170.00	25/05/2020
AHMS23512G	80.00	80.00	23/06/2020
AHMS23512G	22.00	22.00	23/06/2020
AHMS23512G	8,573.00	8,573.00	20/08/2020
AHMS23512G	4,063.00	4,063.00	20/08/2020
AHMS23512G	420.00	420.00	20/08/2020
AHMS23512G	281.00	281.00	20/08/2020
AHMS23512G	4,694.00	4,694.00	20/08/2020
AHMS23512G	2,060.00	2,060.00	03/09/2020
AHMS23512G	3,686.00	3,686.00	03/09/2020
AHMS23512G	13,942.00	13,942.00	08/09/2020
AHMS23512G	21,600.00	21,600.00	07/11/2020
AHMS23512G	3,84,274.00	3,84,274.00	30/12/2020
AHMS23512G	1,16,354.00	1,16,354.00	31/01/2021