

Acknowledgement Number: 203920340150222

FORM 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 31st March **2021**, and the **profit and loss account** for the period beginning from **01-Apr-2020** to ending on **31-Mar-2021** attached herewith, of

Name	HITESH I THAKKAR - SANKALP INFRASTRUCTURE
Address	3/5 , PATEL AREA , , SURENDRANAGAR , , 11-Gujarat , 91-India , Pincode - 382750
PAN	AFOPT6175J
Aadhaar Number of the assessee, if available	972462139237

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 **3/5 PATEL AREA SURENDRANAGAR SURENDRANAGAR 382750** and **0** branches.
3. a. I report the following observations/comments/discrepancies/inconsistencies if any:
1. The Account have been prepared on historical cost convention using the accrual method of accounting and on the accounting principle of going concern. 2. The Accounting policies are consistent and are in consonance with generally accepted accounting principles. 3. All Expenses and Income to the extent considered payable and receivable respectively unless specifically stated to be otherwise are accounted for on accrual basis. 4. The Sales are recorded when supply of property takes place in accordance with the terms of sale and on change of title in the property and is inclusive of sales tax, if any. 5. The Direct Expense are shown net of discounts, if any. 6. The major items of the expenses are accounted for on time prorated basis and necessary provisions for the same are made. 7. Investments are stated at cost. Gains/Losses on disposal of Investments are recognised as Income/Expenditure when realised. 8. Stock is being valued as per the provision of ICDS-III. 9. Expenditure is accounted on mercantile system. 10. There are no prior period items debited/credited to profit & loss account during the year. 11. Outstanding Balance of Unsecured loans, Loans and advances, sundry debtors and sundry creditors are subject to confirmation. 12. GST Receivable/Credit Account is subject to reconciliation.
- 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 **2021**; 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 the explanations given to me, the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

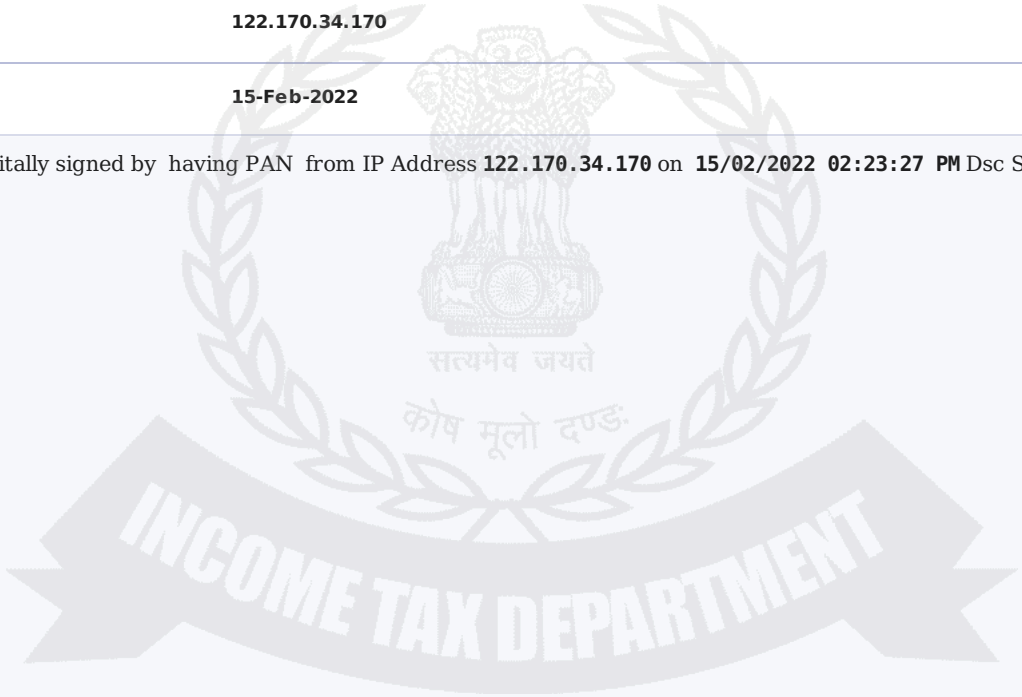
Sl. No.	Qualification	Observations/Qualifications
	Type	

1	Others	The assessee is an Individual and is also a Proprietor of the concern whose books of accounts are audited u/s 44AB. The assessee may also have income under other heads whose records are not subject to audit. The deductions under Chapter VI-A of the income act be determined after considering all the records of the Individual whether subject to audit or not. Similarly, details of brought forward losses is also to be determined after considering income from all heads and all other records of the assessee whether audited or not. Hence it is not possible to provide the aforesaid details for the business separately.
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Accountant Details

Name	PRAKASH U TEKWANI
Membership Number	108681
FRN (Firm Registration Number)	120253W
Address	387, KARNAWATI PLAZA , OPP CENTRAL BANK OF INDIA , , , 11-Gujarat , 91-India , Pincode - 380001
Date of signing Tax Audit Report	15-Feb-2022
Place	122.170.34.170
Date	15-Feb-2022

This form has been digitally signed by having PAN from IP Address 122.170.34.170 on 15/02/2022 02:23:27 PM Dsc Sl.No and issuer



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

PART - A

1. Name of the Assessee	HITESH I THAKKAR - SANKALP IN FRASTRUCTURE
2. Address of the Assessee	3/5 , PATEL AREA , , SURENDRANAGAR , , 11-Gujarat , 91-India , Pincode - 382750
3. Permanent Account Number (PAN)	AFOPT6175J
Aadhaar Number of the assessee, if available	972462139237
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 11-Gujarat	24AFOPT6175J1ZR
5. Status	Individual	
6. Previous year	01-Apr-2020 to 31-Mar-2021	
7. Assessment year	2021-22	
8. Indicate the relevant clause of section 44AB under which the audit has been conducted		

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ?	No
Section under which option exercised	

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?	No
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Sl. No.	Name	Profit Sharing Ratio (%)

(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
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Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

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).

Sl. No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Other construction activity n.e.c.	06010

(b). If there is any change in the nature of business or profession, the particulars of such change ? **No**

Sl. No.	Business	Sector	Sub Sector	Code
No records added				

11.(a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed ? **No**

Sl. No.	Books prescribed

(b). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

☐ Same as 11(a) above

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH & BANK BOOK	3/5	PATEL AREA	SURENDRANAGAR	382750	91-India	11-Gujarat
2	JOURNAL REGISTER	3/5	PATEL AREA	SURENDRANAGAR	382750	91-India	11-Gujarat
3	REGISTER OF DASTAVEJ/ INDEXT REGISTER	3/5	PATEL AREA	SURENDRANAGAR	382750	91-India	11-Gujarat
4	REGISTER OF PURCHASE OF RAW MATERIAL	3/5	PATEL AREA	SURENDRANAGAR	382750	91-India	11-Gujarat

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

☐ Same as 11(b) above

Sl. No.	Books examined
1	CASH & BANK BOOK

2	JOURNAL REGISTER
3	REGISTER OF DASTAVEJ/ INDEX REGISTER
4	REGISTER OF PURCHASE OF RAW MATERIAL

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.) ?

**N
O**

Sl. No.	Section	Amount
	No records added	

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 ?

**N
O**

(c). If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
		₹ 0	₹ 0

(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) ?

**N
O**

(e). If answer to (d) above is in the affirmative, give details of such adjustments:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		₹ 0	₹ 0	₹ 0
Total		₹ 0	₹ 0	₹ 0

(f). Disclosure as per ICDS:

Sl. NO.	ICDS	Disclosure
1	ICDS I-Accounting Policies	Financial Statement are prepared in accordance with Generally Accepted Accounting Principles (GAAP) under the historical cost convention and going concern basis Accounting policies not specifically referred to are consistent with generally accepted accounting practice All items of income and expenditure are recognized and accounted on mercantile basis but some expenses due to their peculiar nature are accounted on Cash Basis
2	ICDS II-Valuation of Inventories	As per ICDS-III
3	ICDS III-Construction Contracts	Total Amount recognized as contract revenue in the current financial year is Rs 6,21,67,850 Proportion of contract cost with respect to estimated contract cost method has been used for calculation of percentage of completion Total Amount of advance received from customers at the end of the year is Rs. 1,53,30,713
4	ICDS IV-Revenue	Revenue from sale of goods is recognized when all the significant risks and rewards of ownership of the goods have been passed

	Recognition	ssed to the buyer usually on the delivery of the goods During the year the company has not found any case for which mana gement has doubt over reasonable certainty of its ultimate collection The company is not engaged in provision of any servic es
5	ICDS V-Tangible Fixed Assets	No Tangible Fixed Assets exist
6	ICDS VII-Governm ents Grants	The entity has not received government grant during the previous year under consideration hence ICDS VII is not applicable
7	ICDS IX Borrowin g Costs	Borrowing cost includes interest and amortization of ancillary costs incurred in connection with the arrangement of borrowin gs The company have not borrowed funds for capitalization of fixed assets hence there is no impact of ICDS IX during the cur rent year
8	ICDS X-Provision s, Contingent Lia bilities and Conti ngent Assets	The provision shall be recognized when the entity has a present obligation as a result of past event it is probable that an ou tflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be mad e for the amount of the obligation During the year end the firm has no present obligation as a result of past event for which outflow of resources required

14.(a). Method of valuation of closing stock employed in the previous year	At Cost
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(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
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Sl. NO.	Particulars	Increase in profit	Decrease in profit
	No records added		

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

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
	No records added			

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

(a). The items falling within the scope of section 28;
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Sl.No.	Description	Amount
		₹ 0

(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 & Services Tax,where such credits, drawbacks or refunds are admitted as due by the authorities concerned;
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Sl. No.	Description	Amount
	No records added	

(c). Escalation claims accepted during the previous year;

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Sl. No.	Description	Amount
No records added		

Sl. No.	Description	Amount
No records added		

Sl. No.	Description	Amount
No records added		

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:

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:-

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
No records added			

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)]

Sl. No.	Description	Amount
No records added		

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

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
No records added					

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

Sl. No.	Particulars	Amount
1		₹ 0

Personal expenditure

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being entrance fees and subscriptions

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

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

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

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

(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:

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)

[illegible]

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

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
1		₹ 0											₹ 0	₹ 0

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

A. Details of payment on which levy is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
1		₹ 0											₹ 0	₹ 0

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

₹ 0

v. Wealth tax under sub-clause (iia)

₹ 0

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

₹ 0

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

Sl. No.	Date of payment	Amount of the payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0									

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

₹ 0

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

₹ 0

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

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
			No records added			

(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. Please furnish the details ?

Y
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Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
			No records added			

B. On the basis of the examination of books of account and other relevant documents/evidence, whether 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. please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

Y
e
s

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
			No records added			

(e). Provision for payment of gratuity not allowable under section 40A(7);

₹ 0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9);

₹ 0

(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
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1	Nil	₹ 0
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(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;

Sl. No.	Particulars	Amount
1	Nil	₹ 0

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

₹ 0

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

₹ 0

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

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
			No records added			

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

Sl. No.	Section	Description	Amount
		No records added	

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

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
				No records added	

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;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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);

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	TDS on Professional Fees	₹ 44,000
2	Sec 43B(a)- tax,duty,cess,fee etc	TDS on Purchase of Property	₹ 2,25,000
3	Sec 43B(a)- tax,duty,cess,fee etc	GST ON SALEA	₹ 1,68,704
4	Sec 43B(a)- tax,duty,cess,fee etc	Tds on Brokerage	₹ 24,375

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account ?

N
O

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

N
O

CENVAT /ITC

Amount Treatment in Profit & Loss/Accounts

No records added

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

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
No records added				

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)(vii) ?

N
O

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	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
No records added								

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)(vii) ?

N
O

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
No records added						

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 ?

N
O

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ?

N
O

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

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
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Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
1										₹ 0		₹ 0	₹ 0	

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ?	No
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b. Please furnish the following details:	
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Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	Whether the excess money has been repatriated within the prescribed time ?	The amount of imputed interest which has not been repatriated within the prescribed time	Expected date of repatriation of money
No records added						

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ?	No
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b. Please furnish the following details	
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Sl. No.	Amount of expenditure by way of interest or of similar nature incurred (i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. (iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B. (iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B. (v)	
				Assessment Year	Amount	Assessment Year	Amount
1	₹ 0	₹ 0	₹ 0		₹ 0		₹ 0

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year.(This clause is kept in abeyance till 31st March, 2022) ?	No
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b. Please furnish the following details	
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Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
No records added		

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 :-

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	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.
1	RAJKUMAR UDHAWDAS TEKWANI	AHMEDABAD			₹ 1,00,000	No	₹ 5,00,000	Yes-Cheque	Account payee cheque
2	Ruchika Fashion	AHMEDABAD			₹ 3,00,000	No	₹ 3,00,000	Yes-Cheque	Account payee cheque
3	Keya Realty Crystal	AHMEDABAD			₹ 35,00,000	No	₹ 16,00,000	Yes-Cheque	Account payee cheque
4	Jay Nagesh wari Maa	AHMEDABAD			₹ 25,00,000	No	₹ 25,00,000	Yes-Cheque	Account payee cheque
5	ALKABEN S ANJAYKUMAR BHATT	AHMEDABAD			₹ 9,00,000	Yes	₹ 9,00,000	Yes-Cheque	Account payee cheque
6	Hrushikesh Ashwinkumar Patel	AHMEDABAD			₹ 20,00,000	No	₹ 20,00,000	Yes-Cheque	Account payee cheque
7	KAMAL ART	AHMEDABAD			₹ 2,00,000	No	₹ 2,00,000	Yes-Cheque	Account payee cheque
8	Rameshbhai Gabhabhai Parmar	AHMEDABAD			₹ 50,000	No	₹ 5,51,000	Yes-Cheque	Account payee cheque
9	Suresh Mali / Naresh Mali	AHMEDABAD			₹ 10,00,000	No	₹ 12,25,000	Yes-Cheque	Account payee cheque
10	PALAK TRADING COMPANY	AHMEDABAD			₹ 19,23,000	No	₹ 19,23,000	Yes-Cheque	Account payee cheque
11	RAMESH KUMAR ISHAWARLAL SACHADEV	AHMEDABAD			₹ 4,70,000	No	₹ 22,78,000	Yes-Cheque	Account payee cheque
12	301 Hareish D Mojindra	AHMEDABAD			₹ 3,50,000	No	₹ 3,50,000	Yes-Cheque	Account payee cheque

13	Ashokkumar Iswarlal Sachdev	AHMEDABAD	₹ 4,00,000	No	₹ 6,50,000	Yes-Cheque	Account payee cheque
14	Flat 102 Ch atrabhuj V aghela	AHMEDABAD	₹ 15,00,000	No	₹ 15,00,000	Yes-Cheque	Account payee cheque
15	Flat 102 Ra jiv Sharma	AHMEDABAD	₹ 1,00,000	No	₹ 1,00,000	Yes-Cheque	Account payee cheque
16	Flat 104 Ne elam Narai n Aahuja	AHMEDABAD	₹ 1,11,000	No	₹ 1,11,000	Yes-Cheque	Account payee cheque
17	Flat 304 Di nesh Nare ndrakumar Chavda	AHMEDABAD	₹ 2,00,000	No	₹ 2,00,000	Yes-Cheque	Account payee cheque
18	Flat 305 Bh avini J Mast er	AHMEDABAD	₹ 2,70,000	No	₹ 2,70,000	Yes-Cheque	Account payee cheque
19	Flat 405 Kir an Raval	AHMEDABAD	₹ 2,47,690	No	₹ 2,47,690	Yes-Cheque	Account payee cheque
20	Flat 601 Bh avesh Jaye shkumar Si ndhi	AHMEDABAD	₹ 15,00,000	No	₹ 15,00,000	Yes-Cheque	Account payee cheque
21	Mitaben Pa tel	AHMEDABAD	₹ 1,00,000	No	₹ 1,00,000	Yes-Cheque	Account payee cheque
22	Samarth P atel	AHMEDABAD	₹ 1,00,000	No	₹ 8,00,000	Yes-Cheque	Account payee cheque
23	Sant Shree Madan Moh an Mishra Charitable Trust	AHMEDABAD	₹ 32,62,500	No	₹ 32,62,500	Yes-Cheque	Account payee cheque
24	Shop 11 Ka mleshsinh Rajput	AHMEDABAD	₹ 5,00,000	No	₹ 5,00,000	Yes-Cheque	Account payee cheque
25	Shop 2 Kail ashbhai Pa rbat	AHMEDABAD	₹ 10,00,000	No	₹ 10,00,000	Yes-Cheque	Account payee cheque
26	Lalita Rajpu rohit	AHMEDABAD	₹ 51,000	No	₹ 51,000	Yes-Cheque	Account payee cheque
27	M Sebastin	AHMEDABAD	₹ 16,00,000	No	₹ 15,00,000	Yes-Cheque	Account payee cheque
28	CHANDANK UMAR	AHMEDABAD	₹ 8,00,000	No	₹ 8,00,000	Yes-Cheque	Account payee cheque

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

b.(d). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
No records added					

Note: 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:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
1	RAJKU MAR U DHAW DAS T EKWA NI	AHMEDABAD			₹ 5,00,000	₹ 5,00,000	Yes-Cheque	Account payee cheque
2	Keya Realit y Crys tal	AHMEDABAD			₹ 31,01,000	₹ 16,00,000	Yes-Cheque	Account payee cheque
3	ALKAB EN SA NJAYK UMAR BHATT	AHMEDABAD			₹ 9,00,000	₹ 9,00,000	Yes-Cheque	Account payee cheque
4	Jayshr eeben Thakk ar	AHMEDABAD			₹ 1,10,000	₹ 1,10,000	Yes-Cheque	Account payee cheque
5	KEYUR INDRA VADA N BHATT	AHMEDABAD			₹ 15,00,000	₹ 15,00,000	Yes-Cheque	Account payee cheque

6	Nitin Mukes hbhai Panchal	AHMEDABAD	₹ 4,75,000	₹ 7,60,000	Yes-Cheque	Account payee cheque
7	S H Interior Decorators	AHMEDABAD	₹ 5,75,000	₹ 3,50,000	Yes-Cheque	Account payee cheque
8	Suresh Mali / Naresh Mali	AHMEDABAD	₹ 2,75,000	₹ 12,25,000	Yes-Cheque	Account payee cheque
9	RAMESH KUMAR I SHAW ARLAL SACHADEV	AHMEDABAD	₹ 4,55,000	₹ 22,78,000	Yes-Cheque	Account payee cheque
10	Ashok bhai Bhechar bhai Solanki	AHMEDABAD	₹ 10,00,000	₹ 10,00,000	Yes-Cheque	Account payee cheque
11	M Sebastian	AHMEDABAD	₹ 1,00,000	₹ 15,00,000	Yes-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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	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
No records added					

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
No records added					

Note: 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

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	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 (To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)		Remarks
						Amount	Order U/s & Date	
1			₹ 0	₹ 0	₹ 0	₹ 0		

b. Whether a change in share holding 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 ?

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?

No

Please furnish the details of the same.

₹ 0

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?

No

Please furnish the details of the same.

₹ 0

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.

No

Please furnish the details of the same.

₹ 0

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

Yes

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
1	80D	₹ 77,000

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?

Yes

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was required to be deducted or collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	AHMS32550A	192	PAYMENT OF EMPLOYEES OTHER THAN GOVERNMENT EMPLOYEES	₹ 9,20,000	₹ 9,20,000	₹ 9,20,000	₹ 66,560	₹ 0	₹ 0	₹ 0
2	AHMS32550A	194C	PAYMENT TO A RESIDENT ADVERTISING CONTRACTOR/SUB-CONTRACTOR	₹ 1,00,000	₹ 1,00,000	₹ 1,00,000	₹ 1,000	₹ 0	₹ 0	₹ 0
3	AHMS32550A	194C	PAYMENT TO A RESIDENT CONTRACTOR/SUB-CONTRACTOR OTHER THAN ADVERTISING	₹ 50,000	₹ 50,000	₹ 50,000	₹ 750	₹ 0	₹ 0	₹ 0
4	AHMS32550A	194H	COMMISSION OR BROKERAGE TO RESIDENT	₹ 5,00,000	₹ 5,00,000	₹ 5,00,000	₹ 18,750	₹ 0	₹ 0	₹ 0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

Yes

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	AHMS32550A	24Q	31-Mar-2021	31-Jul-2020	Yes	
2	AHMS32550A	26Q	31-Mar-2021	31-Jul-2020	Yes	
3	AHMS32550A	26Q	15-Jul-2021	19-Oct-2021	Yes	

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

Yes

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Amount of interest under section 201(1A)/206C(7) is payable (2)	Amount paid out of column (2) along with date of payment. (3)	
			Amount	Date of payment
1	AHMS32550A	₹ 125	₹ 125	30-Jul-2020
2	AHMS32550A	₹ 7,488	₹ 7,488	13-Oct-2021
3	AHMS32550A	₹ 23	₹ 23	30-Jul-2020
4	AHMS32550A	₹ 120	₹ 120	12-Oct-2021
5	AHMS32550A	₹ 2,250	₹ 2,250	29-Oct-2021

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

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1			0	0	0	0	0

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

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
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No records added

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
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No records added

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?

N
O

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
No records added		

37. Whether any cost audit was carried out ?

N
O

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.

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

N
O

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

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

N
O

give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year	%	Preceding previous Year	%
(a)	Total turnover of the assessee	31783884		62167850	
(b)	Gross profit / Turnover	8140328	31783884	7854291	62167850
(c)	Net profit / Turnover	1217439	31783884	1490833	62167850
(d)	Stock-in-Trade / Turnover	13600000	31783884	25334000	62167850

(e)	Material consumed / Finished goods produced	0	0	0	0	0	0
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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.

Sl. No.	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
No records added						

42.a. Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B ?

No

b. Please furnish

Sl. No.	Income tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	Please furnish list of the details/transactions which are not reported.
No records added						

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ?

Not due

b. Please furnish the following details:

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2022)

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST	Expenditure relating to entities not registered under GST
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		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

Accountant Details

Accountant Details

Name	PRAKASH U TEKWANI
Membership Number	108681
FRN (Firm Registration Number)	120253W
Address	387, KARNAWATI PLAZA, OPP CENTRAL BANK OF INDIA, , , 11-Gujarat, 91-India, Pincode - 380001
Place	122.170.34.170
Date	15-Feb-2022

Additions Details (From Point No.18)

No records added

सत्यमेव जयते

कोष मूलो दण्डः

Deductions Details (From Point No.18)

No records added

This form has been digitally signed by having PAN from IP Address **122.170.34.170** on **15/02/2022 02:23:27 PM** Dsc Sl.No and issuer