

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 at 31st March 2020 and the Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020 attached herewith, of DEVARSHI DEVELOPERS C/O., DR. BALUBHAI RUDANI CLINIC, KBERNAGAR,, AHMEDABAD, GUJARAT, 382340 AALFD1357Q.

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 C/O, DR. BALUBHAI RUDANI CLINIC, KBERNAGAR, AHMEDABAD 382340, and 0 branches.

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

(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 knowledge and belief, were necessary for the 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, 2020 ;and

(ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.

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

5. In 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 and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications
1	Others.	BOOKING DEPOSITS RECEIVED ARE SHOWN AS A UNSECURED LOANS IN BOOKS OF ACCOUNT
2	Others.	Expenses related to exempt income could not be ascertained as separate data is not maintained by assessee. It is not Possible for us to verify / ascertain prior period items T D S defaults / copy of Returns filed are not provided to us for verification. And only tax paid challans are provided . Therefore it is not possible for us to calculate either interest and / or penalty leviable under the captioned subject. We have given the above Report on the basis of data/ documents provided by client for our verification and we have applied test check basis for forming our opinion. It is not possible for us to verify whether the Payments / expenditure made otherwise than by account payee cheque or Bank Draft as necessary evidence are not in possession of the assessee On the Basis of Test Check undertaken by us, We report the Following Books of Accounts are maintained by assessee under computerised system of accounting.

Place AHMEDABAD
Date 01/01/2021

Name VIJAY G GEDIYA
Membership Number 173518
FRN (Firm Registration Number) 127807W
Address A/35, NOBLES, OPP NEHRU BRIDGE, AHMEDABAD, GUJARAT, 380009

FORM NO. 3CD

[See rule 6G(2)]

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

1	Name of the assessee		DEVARSHI DEVELOPERS				
2	Address		C/O., DR. BALUBHAI RUDANI CLINIC, KBERNAGAR, AHMEDABAD, GUJARAT, 382340				
3	Permanent Account Number (PAN)		AALFD1357Q				
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same		Yes				
	Sl No.	Type	Registration Number				
	1	Goods and Services Tax GUJARAT	24AALFD1357Q1Z1				
5	Status		Firm				
6	Previous year from		01/04/2019 to 31/03/2020				
7	Assessment Year		2020-21				
8	Indicate the relevant clause of section 44AB under which the audit has been conducted						
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted					
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits					
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
		Name				Profit Sharing Ratio (%)	
		BALUBHAI D RUDANI				33	
		BHANUBHAI B PATEL				33	
		NIRAV BALUBHAI RUDANI				34	
9	b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.					No
		Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
10	a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).					
		Sector	Sub Sector			Code	
		CONSTRUCTION	Building completion			06004	
10	b	If there is any change in the nature of business or profession, the particulars of such change					No
		Business	Sector	SubSector		Code	
		Nil					
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					No
		Books prescribed					
11	b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above					
		Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
		CASH BOOK, BANK BOOK, PURCHASE REGISTER, JOURNAL, LEDGER (COMPTERISED)	C/O,	DR. BALUBHAI RUDANI CLINIC,	AHMEDABAD	GUJARAT	382340
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
		Books Examined					
		CASH BOOK, BANK BOOK, PURCHASE REGISTER, JOURNAL, LEDGER (COMPTERISED)					
12		Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).					No
		Section					Amount
		Nil					
13	a	Method of accounting employed in the previous year		Mercantile system			

13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.			No							
13 c	If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss.										
	Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)							
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).			No							
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.										
	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)							
	Total										
13 f	Disclosure as per ICDS.										
	ICDS	Disclosure									
	ICDS IV - Revenue Recognition	REVENUE / INCOME ARE RECOGNISED ON THE BASIS OF BOOKING RECEIPTS ACTUALLY REALISED AS MEMBERS COLLECTION AND THE SAME IS TAKEN AS WIP SALES IN BOOKS OF ACCOUNT									
	ICDS III - Construction Contracts	REVENUE RECOGNISED ON THE BASIS OF ACTUAL BOOKING RECEIPTS REALISED AND THE SAME IS SHOWN AS WIP SALES WHILE COSTS/EXPENSES ARE RECOGNISED / BOOKED AS AND WHEN OCCURED AND DUE									
14 a	Method of valuation of closing stock employed in the previous year.			AT COST OR MARKET VALUE WHICHEVER IS LESS							
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:			No							
	Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)							
15	Give the following particulars of the capital asset converted into stock-in-trade										
	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade							
	Nil										
16	Amounts not credited to the profit and loss account, being:-										
16 a	The items falling within the scope of section 28										
	Description	Amount									
	Nil										
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned										
	Description	Amount									
16 c	Escalation claims accepted during the previous year										
	Description	Amount									
	Nil										
16 d	Any other item of income										
	Description	Amount									
	Nil										
16 e	Capital receipt, if any										
	Description	Amount									
	Nil										
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:										
	Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable			
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-										
	Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percent-age)	Opening WDV (A)	Purchase Value (1)	MOD-VAT (2)	Change in Rate of Ex-change (3)	Subsidy/Grant (4)	Total Value of Purchases (B) (1+2+3+4)	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
	Any other assets not covered above @ 7.69%	7.69%	5535459						0	5535459	
* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page											

19	Amounts admissible under sections :											
	S.No	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.								
	Nil											
20	a	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]										
		Description								Amount		
20	b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):										
		Nature of fund				Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities			
		Nil										
21	a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc										
		Capital expenditure										
		Particulars								Amount in Rs.		
		Personal expenditure										
		Particulars								Amount in Rs.		
		Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party										
		Particulars								Amount in Rs.		
		Expenditure incurred at clubs being entrance fees and subscriptions										
		Particulars								Amount in Rs.		
		Expenditure incurred at clubs being cost for club services and facilities used.										
		Particulars								Amount in Rs.		
		Expenditure by way of penalty or fine for violation of any law for the time being force										
		Particulars								Amount in Rs.		
		Expenditure by way of any other penalty or fine not covered above										
		Particulars								Amount in Rs.		
		Expenditure incurred for any purpose which is an offence or which is prohibited by law										
		Particulars								Amount in Rs.		
(b)	Amounts inadmissible under section 40(a):-											
	(i) as payment to non-resident referred to in sub-clause (i)											
	(A) Details of payment on which tax is not deducted:											
		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
	(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)											
		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	
	(ii) as payment referred to in sub-clause (ia)											
	(A) Details of payment on which tax is not deducted:											
		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
	(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.											
		Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
	(iii) as payment referred to in sub-clause (ib)											
	(A) Details of payment on which levy is not deducted:											
		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		

(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.											
	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
(iv) fringe benefit tax under sub-clause (ic)											0
(v) wealth tax under sub-clause (iia)											0
(vi) royalty, license fee, service fee etc. under sub-clause (iib).											0
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).											
	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode			
(viii) payment to PF /other fund etc. under sub-clause (iv)											0
(ix) tax paid by employer for perquisites under sub-clause (v)											0
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;											
	Particulars		Section	Amount debited to P/L A/C		Amount Admissible		Amount Inadmissible		Remarks	
	Salary		40b	1670000		1670000		0		PARTNERS REMUNERATION AS PER RULES	
(d) Disallowance/deemed income under section 40A(3):											
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:											Yes
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee				Permanent Account Number of the payee, if available			
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)											Yes
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee				Permanent Account Number of the payee, if available			
(e) Provision for payment of gratuity not allowable under section 40A(7)											0
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)											0
(g) Particulars of any liability of a contingent nature											
	Nature Of Liability							Amount in Rs.			
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income											
	Nature Of Liability							Amount in Rs.			
(i) Amount inadmissible under the proviso to section 36(1)(iii)											0
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006										0
23 Particulars of any payment made to persons specified under section 40A(2)(b).											
	Name of Related Person		PAN of Related Person		Relation		Nature of transaction		Payment Made(Amount)		
24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.											
	Section		Description						Amount		
	Nil										
25 Any amount of profit chargeable to tax under section 41 and computation thereof.											
	Name of Person		Amount of income		Section		Description of Transaction		Computation if any		
	Nil										
26 (i)*	In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-										
26 (i)A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-										
26 (i)(A)(a)	Paid during the previous year										
	Section				Nature of liability				Amount		
	Nil										
26 (i)(A)(b)	Not paid during the previous year										
	Section				Nature of liability				Amount		
	Nil										

26	(i)B	was incurred in the previous year and was													
26	(i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)													
		Section				Nature of liability				Amount					
		Nil													
26	(i)(B)(b)	not paid on or before the aforesaid date													
		Section				Nature of liability				Amount					
		Nil													
		(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)				Yes		GST EXPS RS.48309/-							
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										No			
		CENVAT/ITC		Amount						Treatment in Profit and Loss/Accounts					
		Opening Balance													
		Credit Availed													
		Credit Utilized													
		Closing/Outstanding Balance													
27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-													
		Type		Particulars		Amount				Prior period to which it relates (Year in yyyy-yy format)					
		Nil													
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia)														
		Name of the person from which shares received		PAN of the person, if available		Name of the company from which shares received		CIN of the company		No. of Shares Received		Amount of consideration paid		Fair Market value of the shares	
		Nil													
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same														
		Name of the person from whom consideration received for issue of shares		PAN of the person, if available		No. of Shares		Amount of consideration received		Fair Market value of the shares					
		Nil													
A(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (ix) of sub-section (2) of section 56? (b) If yes, please furnish the following details:													No	
		Sl No.		Nature of Income						Amount					
		Nil													
B(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub-section (2) of section 56? (Yes/No) (b) If yes, please furnish the following details:													No	
		Sl No.		Nature of Income						Amount					
		Nil													
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)													No	
		Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment		
		Nil													
A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.													No	
	(b) If yes, please furnish the following details														

		Sl No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money		
		Nil								
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B. No									
	(b) If yes, please furnish the following details									
		Sl No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.	Details of interest expenditure carried forward as per sub-section (4) of section 94B:			
						Assessment Year	Amount (in Rs.)	Assessment Year		
							Amount (in Rs.)			
		Nil								
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year.(This Clause is kept in abeyance till 31st March, 2020). No									
	(b) If yes, please furnish the following details									
		Sl No.	Nature of the impermissible avoidance arrangement			Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement				
		Nil								
31 a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-									
		S.No	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number(if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted during the previous year	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
		1	CHUMKI M ANOJ PATR A	AHMEDABAD		600000	No	1450000	Yes-Cheque	Other mode
		2	BASANTI B ABULAL JA NGID	AHMEDABAD		120000	Yes	200000	Yes-Cheque	Other mode
31 b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-									
		S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.		
		Nil								

(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)

31	b(a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account							
		S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt	Date Of receipt	
		Nil							
31	b(b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-							
		S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt			
		Nil							
31	b(c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year							
		S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Payment	Date Of Payment	
		Nil							
31	b(d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year							
		S.No.	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment			
		Nil							
		(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)							
31	c	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year :-							
		S.No.	Name of the payee	Address of the payee	Permanent Account Number(if available with the assessee)of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
		1	DHIRENDRA K PATEL	AHMEDABAD		990000	10480000	Yes-Cheque	Other mode
		2	HASMUKHB HAI M KOTH IYA	AHMEDABAD		280000	18243000	Yes-Cheque	Other mode
		3	BASANTI BA BULAL JANG ID	AHMEDABAD		120000	200000	Yes-Cheque	Other mode
		4	MUKESHKU MAR GORDH	AHMEDABAD		400000	400000	Yes-Cheque	Other mode

		ANDAS PATEL						
	5	NILESH AMRUTLAL SHAH	AHMEDABAD		1000000	1000000	Yes-Cheque	Other mode
	6	RAKSHABEN NILESHKUMAR PATEL	AHMEDABAD		600000	600000	Yes-Cheque	Other mode
	7	R B SHARMA	AHMEDABAD		2100000	2100000	Yes-Cheque	Other mode
	8	VIJAY OMPRAKASH SHAH	AHMEDABAD		500000	500000	Yes-Cheque	Other mode
31	d	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—						
		S.No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year		
		Nil						
31	e	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—						
		S.No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year		
		Nil						
Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)								
32	a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available						
		S.No	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks
		Nil						
32	b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.						Not Applicable
32	c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.						No
		If yes, please furnish the details below						
32	d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year						No
		If yes, please furnish details of the same						
32	e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73						No
		If yes, please furnish the details of speculation loss if any incurred during the previous year						
33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)							No
		S.No	Section	Amount				
		Nil						
34	a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish						Yes

S.No	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	AHMD08 206C	194C	LABOUR EXPS	4912023	4912023	0	49120	0	0	0
2	AHMD08 206C	194J	ACCOUNT FEES	150000	150000	0	15000	0	0	0

34 b Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes ,please furnish the details: **Yes**

S.No	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported.	If not, please furnish list of details/ transactions which are not reported.
1	AHMD08206C	26Q	31/07/2019	22/07/2019	No	

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

S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment
Nil				

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

S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any
Nil							

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

35 bA Raw materials :

S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage/ excess, if any
Nil										

35 bB Finished products :

S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any
Nil								

35 bC By products :

S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any
Nil								

36 In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-

		S.No	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A) (i)	(c) Amount of reduction as referred to in section 115-O(1A) (ii)	(d) Total tax paid thereon	(e) Total tax paid thereon Amount Dates of payment	
		Nil						
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2.If yes, please furnish the following details:-							No
		Sl No.	Amount received (in Rs.)			Date of receipt		
		Nil						
37	Whether any cost audit was carried out							Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor							
38	Whether any audit was conducted under the Central Excise Act, 1944							Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor							
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services as may be reported/identified by the auditor							Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor							
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:							
Sl No	Particulars	Previous Year			Preceding previous Year			
a	Total turnover of the assessee	48889983			42004448			
b	Gross profit / Turnover	2990518	48889983	6.12%	5828322	42004448	13.88%	
c	Net profit / Turnover	967700	48889983	1.98%	800000	42004448	1.9%	
d	Stock-in-Trade / Turnover	79446382	48889983	162.5%	113055900	42004448	269.15%	
e	Material consumed/ Finished goods produced	45899465	0	0%	20583271	36176126	56.9%	
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)								
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings							
		Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks	
		Nil						
42	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? If yes, please furnish							No
	Sl No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported.	If not, please furnish list of the details/ transactions which are not reported.	
		Nil						
43	(a)Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286							No
	Sl No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report			

		Nil	
	A(c)	If Not due , please enter expected date of furnishing the report	
44		Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is kept in abeyance till 31st March, 2020)	
	Sl	Total amount	Expenditure in respect of entities registered under GST
	No.of	Expenditure incurred during the year	Relating to goods or services exempt from GST
			Relating to entities falling under composition scheme
			Relating to other registered entities
			Total payment to registered entities
			Expenditure relating to entities not registered under GST
		Nil	

Place AHMEDABAD
Date 01/01/2021

Name VIJAY G GEDIYA
Membership Number 173518
FRN (Firm Registration Number) 127807W
Address A/35, NOBLES, OPP NEHRU BRIDGE, A HMEDABAD, GUJARAT, 380009,

Form Filing Details	
Revision/Original	Original

Addition Details(From Point No. 18)									
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Subsidy Grant	Total Amount
					MODVAT	Exchange Rate Change			
Any other assets not covered above @ 7.69%									
Total of Any other assets not covered above @ 7.69%									

Deduction Details(From Point No. 18)					
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount		
Any other assets not covered above @ 7.69%					
Total of Any other assets not covered above @ 7.69%					