

M/S. RIDDHI SIDDHI BUILDCON

OFFICE NO.406, MADHAV PLAZA, OPP. SBI BANK,
NR. LAL BUNGLOW CIRCLE, JAMNAGAR-361 001.

PAN – AARFR1476J

TAX AUDIT REPORT & ANNUAL ACCOUNTS

Financial Year: 2019-20
Assessment Year: 2020-21

Auditor:

KPBS & ASSOCIATES **Chartered Accountants**

302, Madhav Darshan,
Near Cricket Bungalow,
Jamnagar-361001.
E-Mail:ca.kparmar@gmail.com
Cell: 8530141517



KPBS & ASSOCIATES

Chartered Accountants

302, Madhav Darshan, Nr. Cricket Bungalow, Jamnagar-361001 Gujarat

Phone : 8530141517, E-Mail : ca.kparmar@gmail.com

Form No 3CB

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

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

1. We have examined the balance sheet as on 31/03/2020, and the Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020, attached herewith of **RIDDHI SIDDHI BUILDCON**, OFFICE NO.406, MADHAV PLAZA, NEAR LAL BUNGLOW CIRCLE, OPP. SBI BANK, JAMNAGAR, GUJARAT-361001. **PAN - AARFR1476J**.
2. We certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at OFFICE NO.406, MADHAV PLAZA, NEAR LAL BUNGLOW CIRCLE, OPP. SBI BANK, JAMNAGAR, GUJARAT-361001 and 0 branches.
3. (a) We report the following observations/comments/discrepancies/inconsistencies, if any:
Significant accounting policies and notes to the accounts attached herewith form part of this report.
(b) Subject to above -
(A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.
(B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.
(C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any give a true and fair view : -
(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 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 our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any

For KPBS & ASSOCIATES

Chartered Accountants

Kailash S. Parmar
(Partner)

M. No. : 162232

FRN : 0139756W

UDIN : 20162232AAAADE8581

302, Madhav Darshan, Nr. Cricket Bungalow,
Jamnagar-361001 Gujarat



Date : 24/12/2020

Place : Jamnagar

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 : RIDDHI SIDDHI BUILDCON
- 2 Address : OFFICE NO.406, MADHAV PLAZA,
NEAR LAL BUNGLOW CIRCLE,
OPP. SBI BANK, JAMNAGAR,
GUJARAT-361001
- 3 Permanent Account Number : AARFR1476J
- 4 Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and : Yes
services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any
other identification number allotted for the same

SN	Type	Registration Number
1	Goods and Services Tax (GUJARAT)	24AARFR1476J1ZR

- 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

SN	Type
1	Clause 44AB(e)- When provisions of section 44AD(4) are applicable

- 8a Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB : NA
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

Name	Profit Sharing Ratio (%)
NILESH BHIKHUBHAI ASWAR	50.00
SURESHKUMAR GOVABHAI VASRA	50.00

- b If there is any change in the partners or members or in their profit sharing : No
ratio since the last date of the preceding year, the particulars of such
Change.

Date of change	Name of partner/member	Type of change	Old profit sharing ratio	New profit sharing ratio	Remarks
NA	NA	NA	NA	NA	NA

- 10 a Nature of business or profession.

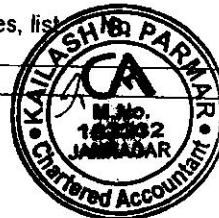
Sector	Sub sector	Code
CONSTRUCTION	Building of complete constructions or parts- civil contractors(06002)	06002

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

Business	Sector	Sub sector	Code
Nil	Nil	Nil	Nil

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

Nil



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

Books maintained	Address line 1	Address line 2	City/Town/District	State	Pin code
PURCHASE REGISTER, SALES REGISTER, CASH BOOK, BANK BOOK, JOURNALS AND GENERAL REGISTER.	OFFICE NO.406, MADHAV PLAZA, NEAR LAL BUNGLOW CIRCLE, OPP. SBI BANK		JAMNAGAR	GUJARAT	361001

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

PURCHASE REGISTER, SALES REGISTER, CASH BOOK, BANK BOOK, JOURNALS AND GENERAL REGISTER.

- 12 Whether the profit and loss account includes any profits and gains assessable : No
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.)

Section	Amount
Nil	Nil

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

- b Whether there has been any change in the method of accounting : No
employed vis-à-vis the method employed in the immediately preceding previous year.

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

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

- d Whether any adjustment is required to be made to the profits or loss for : No
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:

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

- f Disclosure as per ICDS: : AS PER ANNEXURE 'I'

- 14 a Method of valuation of closing stock employed in the previous year. : At Cost or Net Realisable Value, which ever is lower

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

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

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

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



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

a The items falling within the scope of section 28.

Description	Amount
Nil	Nil

b The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned.

Description	Amount
Nil(Nil)	Nil

c Escalation claims accepted during the previous year.

Description	Amount
Nil	Nil

d Any other item of income.

Description	Amount
Nil	Nil

e Capital receipt, if any.

Description	Amount
Nil	Nil

17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Details of property	Address line 1	Address line 1	City/Town/District	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

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

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

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

Description	Amount
Nil	Nil

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

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	Nil	Nil	Nil	Nil

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

Capital expenditure

Particulars	Amount
Nil	Nil



Personal expenditure

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

Expenditure incurred at clubs being entrance fees and subscriptions

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

b Amounts inadmissible under section 40(a):-

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	Address line 1	Address line 2	City/Town/District	Pin code
NA	NA	NA	NA	NA	NA	NA	NA	NA

(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	Address line 1	Address line 2	City/Town/District	Pin code	Amount of tax deducted
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

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	Address line 1	Address line 2	City/Town/District	Pin code
NA	NA	NA	NA	NA	NA	NA	NA	NA

(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 payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pin code	Amount of tax deducted	Amount out of (VI) deposited
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA



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	Address line 1	Address line 2	City/Town /District	Pin code
NA	NA	NA	NA	NA	NA	NA	NA	NA

(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 payee	PAN of the payee	Address line 1	Address line 2	City	Pin code	Amount of levy deducted	Amount out of (VI) deposited, if any
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

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

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

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

Date of payment	Amount of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/D istrict	Pin code
NA	NA	NA	NA	NA	NA	NA	NA

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

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

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

Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
Remuneration	40(b)	139708	139708	0	Within Limit

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

(A) On the basis of the examination of books of account and other : Yes
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

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

(B) On the basis of the examination of books of account and other : Yes
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)

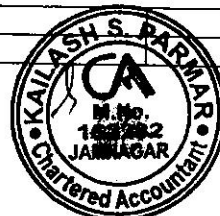
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee
Nil	Nil	Nil	Nil	Nil

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

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

g Particulars of any liability of a contingent nature

Nature of liability	Amount
Nil	Nil



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

Particulars	Amount
Nil	Nil

- i amount inadmissible under the proviso to section 36(1)(iii) : Nil

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

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

Name of related party	PAN	Relation	Nature of Transaction	Payment Made (Amount)
Nilesh B. Aswar	ALNPA2763L	Partner	Remuneration	69854
Suresh G. Vasra	AGJPV3164H	Partner	Remuneration	69854

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

Section	Description	Amount
NA	NA	NA

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

Name of party	Amount of income	Section	Description of transaction	Computation
NA	NA	NA	NA	NA

- 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

Section	Nature of Liability	Amount
Nil	Nil	Nil

- (b) Not paid during the previous year;

Section	Nature of Liability	Amount
Nil	Nil	Nil

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

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

Section	Nature of Liability	Amount
Nil	Nil	Nil

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

Section	Nature of Liability	Amount
Nil	Nil	Nil

state whether sales tax, goods & services Tax, customs duty, excise duty : No
or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account

- 27 a Amount of Central Value Added Tax Credits/ Input Tax Credit (ITC) availed : No
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.

CENVAT / ITC	Amount	Treatment in Profit & Loss / Accounts
Opening Balance		
Credit Availed		
Credit Utilized		
Closing / outstanding Balance		

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

Type	Particular	Prior period
Nil	Nil	Nil



- 28 Whether during the previous year the assessee has received any property, : No
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)(viiia), if yes, please furnish the details of the same.

Name of the person from which shares received	PAN of the person	Name of the company from which shares received	CIN of the company	No. of shares received	Amount of consideration paid	Fair market value of shares
Nil	Nil	Nil	Nil	Nil	Nil	Nil

- 29 Whether during the previous year the assessee received any consideration for : NA
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 which consideration received for issue of shares	PAN of the person	No. of shares	Amount of consideration received	Fair market value of the shares
NA	NA	NA	NA	NA

- A Whether any amount is to be included as income chargeable under the : No
head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56, If yes, please furnish the following details:

Nature of income	Amount
Nil	Nil

- B Whether any amount is to be included as income chargeable under the : No
head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56, If yes, please furnish the following details:

Nature of income	Amount
Nil	Nil

- 30 Details of any amount borrowed on hundi or any amount due thereon : No
(including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)

Name of person from whom amount borrowed or repaid on hundi	PAN of the person	Address line 1	Address line 2	City/ Town/ District	State	Pin code	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

- A Whether primary adjustment to transfer price, as referred to in sub-section : No
(1) of section 92CE, has been made during the previous year, If yes, please furnish the following details

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	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	Nil	Nil	Nil	Nil	Nil



- B Whether the assessee has incurred expenditure during the previous year : No
by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B, If yes, please furnish the following details

Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year	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	Assessment Year	Amount
Nil	Nil	Nil	Nil	Nil	Nil	Nil

- C Whether the assessee has entered into an impermissible avoidance : NA
arrangement, as referred to in section 96, during the previous year.
(This Clause is applicable from 1st April, 2021)

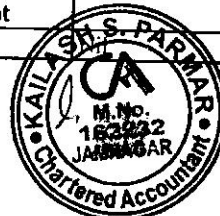
Nature of the impermissible avoidance arrangement	Specify Others	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:
NA	NA	NA

- 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 :-

Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	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
Nilesh B. Aswar-HUF	Jamnagar	AAIHN5168G	100000	No	950000	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:-

Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	PAN 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	Nil	Nil	Nil	Nil	



(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

Name of the Payer	Address of the Payer	PAN of the Payer	Nature of transaction	Amount of receipt	Date Of receipt
Nil	Nil	Nil	Nil	Nil	Nil

(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 :-

Name of the Payer	Address of the Payer	PAN of the Payer	Amount of receipt
Nil	Nil	Nil	Nil

(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

Name of the Payee	Address of the Payee	PAN of the Payee	Nature of transaction	Amount of Payment	Date Of Payment
Nil	Nil	Nil	Nil	Nil	Nil

(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

Name of the Payee	Address of the Payee	PAN of the Payee	Amount of Payment
Nil	Nil	Nil	Nil

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

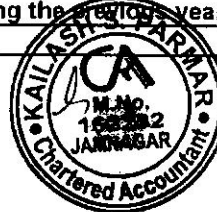
Name of the payee	Address of the payee	PAN of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

Name of the payer	Address of the payer	PAN of the payer	Amount 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	Nil	Nil	Nil

c 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:—

Name of the payer	Address of the payer	PAN of the payer	Amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year
Nil	Nil	Nil	Nil



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

SN	Assessment Year:	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA	Amount as assessed	Order No and Date	Remarks
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

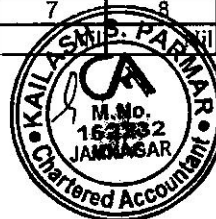
- b Whether a change in shareholding of the company has taken place in the : **NA**
previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.
- c Whether the assessee has incurred any speculation loss referred to in : **No**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

33 Section-wise details of deduction, if any, admissible under Chapter VIA or : **No**
Chapter III (Section 10A, Section 10AA).

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.
Nil	Nil

34 a Whether the assessee is required to deduct or collect tax as per the : **No**
provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	2	3	4	5	6	7	8	9	10
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil



- b Whether the assessee is required to furnish the statement of tax deducted : No
or tax collected, If yes, please furnish the details:

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
Nil	Nil	Nil	Nil	Nil	Nil

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

Tax deduction and Collection Account Number(TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	Date of payment.
NA	NA	NA	NA

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

Item Name	Unit	Opening stock	Purchase during the previous year	Sale during the previous year	Closing Stock	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA

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

(A) Raw materials

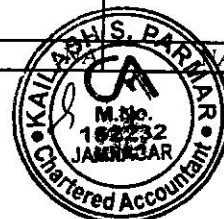
Item Name	Unit	Opening stock	Purchase during the previous year	Consumption during the previous year	Sales during previous year	Closing Stock	Yield of finished product	% of yield	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

(B) Finished products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA

(B) By products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA



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

Total amount of distributed profits	Amount of reduction as referred to in section 115-O(1A)(i)	Amount of reduction as referred to in section 115-O(1A)(ii)	Total tax paid thereon	Amount	Dates of payment
NA	NA	NA	NA	NA	NA

- A Whether the assessee has received any amount in the nature of dividend : No
as referred to in sub-clause (e) of clause (22) of section 2, If yes, please furnish the following details:-

Amount received	Date of receipt
Nil	Nil

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

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

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

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

Particulars	Previous year			Preceding previous year		
Total turnover of the assessee	200000			5129833		
Gross profit/turnover	0	200000	0.00	1864315	5129833	36.34
Net profit/turnover	15526	200000	7.76	17329	5129833	0.34
Stock-in-trade/turnover	0	0	0.00	0	5129833	0.00
material consumed/Finished goods produced	0	0	0.00	0	0	0.00

- 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
NA	NA	NA	NA	NA	NA

- 42 Whether the assessee is required to furnish statement in Form No.61 or Form : No
No. 61A or Form No. 61B, If yes, please furnish

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	Nil	Nil	Nil	Nil	Nil

- 43 Whether the assessee or its parent entity or alternate reporting entity is liable : No
to furnish the report as referred to in sub-section (2) of section 286:
if yes, please furnish the following details:

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	Nil	Nil	Nil

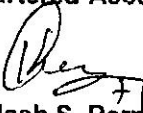


If Not due , please enter expected date of furnishing the report

- 44 Break-up of total expenditure of entities registered or not registered under the GST.
(This Clause is applicable from 1st April,2021)

Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
	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	
NA	NA	NA	NA	NA	NA

For KPBS & ASSOCIATES
Chartered Accountants


Kailash S. Parmar
Partner

M. No. : 162232

FRN : 0139756W

UDIN : 20162232AAAADE8581

302, Madhav Darshan, Nr. Cricket Bunglow,
Jamnagar-361001 Gujarat



Date : 24/12/2020
Place : Jamnagar

Annexure 'I'

SN	ICDS	Disclosure
1	ICDS I-Accounting Policies	All significant accounting policies are disclosed in schedule No. 13(A) to the Financial Statement.
2	ICDS II-Valuation of Inventories	Accounting Policies adopted in measuring inventories including the cost formula used. Refer Schedule No. 13(A)(5) to the Financial Statement. Inventories are not inclusive of duties and taxes, yet there is no effect on profits, refer to clause 14(b) of Form 3CD.
3	ICDS III-Construction Contracts	Accounting Policies for revenue recognition. Refer Schedule No. 13(A)(2) to the Financial Statement.
4	ICDS IV-Revenue Recognition	Accounting Policies for revenue recognition. Refer Schedule No. 13(A)(2) to the Financial Statement. Any revenue from sales & service transactions is not arisen during the Previous Year.
5	ICDS V-Tangible Fixed Assets	Refer to the Clause 18 of Form 3CD.
6	ICDS VII-Governments Grants	No Government Grants received during the year.
7	ICDS IX Borrowing Costs	Accounting Policies for Borrowing Cost. Refer Schedule No. 13(A)(7) to the Financial Statement. No borrowing costs capitalised during the previous year.
8	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	Accounting Policies for Provisions, Contingent Liabilities and Contingent Assets. Refer Schedule No. 13(A)(10) to the Financial Statement.

Annexure 'II'

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 :-

assets, as the case may be, in the following form :-													
SN	Desc ription of the block of asset s	Rate of depre ciatio n	Open ing WDV	Adjust ment made to the written down value under section 115BAA	Adjust ed writte n down value	Additions				Ded ucti ons	Depreci ation allowab le	Writte n down value at the end of the year	
						Purchase value	Adjustments on account of		Total value of purchase				
							CEN VAT	Change in rate of exchang e					Subs idy/G rant
1	(18a) Plant & Machi nery	15%	25570			31564	0	0	0	31564		8570	48564
	Total		25570	0	0	31564	0	0	0	31564	0	8570	48564

Additions : (18a) Plant & Machinery @ 15%- Sec 32(1)(ii)

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
18/06/2019	18/06/2019	31564	0	0	0	31564
	Total	31564	0	0	0	31564

