V JAMNADAS AND ASSOCIATES

G-1,
SUN RESIDENCY
NR CUSTOME OFFICE
PARIMAL CHOWK
BHAVNAGAR : 364002

PAN : AAGFV7024H

-: Tax Audit Report :-

F.Y. 2019-20

A.Y. 2020-21

Auditors :-

TALREJA & TALREJA
Chartered Accountant
[PAN NO: AALFT1982H]
206, SAPPHIRE ELEGANCE,NR. SAINT KAWARRAM CHOWK,
BHAVNAGAR : 364001
Mobile: 9904709909,Email: cabalramtalreja@gmail.com
PAN : AEVPT1982M

TALREJA & TALREJA
Chartered Accountant
[PAN NO: AALFT1982H] 206, SAPPHIRE ELEGANCE,NR. SAINT KAWARRAM CHOWK, WAGHAWADI ROAD BHAVNAGAR : 364001
Mobile: 9904709909,Email: cabalramtalreja@gmail.com

FORM NO. 3CB

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

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

1. I have examined the Balance Sheet as on 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

   V JAMNADAS AND ASSOCIATES

   G-1, SUN RESIDENCY NR CUSTOME OFFICE PARIMAL CHOWK BHAVNAGAR : 364002

   PAN **AAGFV7024H**

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 BHAVNAGAR and 0 branches.

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

   (i) Balances of Sundry Debtors / Creditors and Unsecured Loans / Advances are subject to confirmation.
   (ii) In absence of external evidences, we completely relied upon the internally vouchers as produced before us for our verifications.
   (iii) We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require theat we plan and perform the audit ot obtain resonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.GST Electronic Cash /Credit /Liability ledger subject to renconciliation with books. We have relied upon books figure .It is responsibility of the assessee to determine ,arrive at and pay GST payabale on RCM base .

   (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 give 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 u/s.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

SN	*Qualification Type*	*Observations/Qualifications*
1		

TALREJA & TALREJA RED ACCOUNTANTS FRN: 141202W M. NO: 131907

TALREJA & TALREJA
Chartered Accountant

Balram

BALRAM MOHANLAL TALREJA
PARTNER
Mem.No.: 131907
UDIN : 20131907AAABVM6708
FRN No.: 0141202W

Place **BHAVNAGAR**
Date **27/12/2020**

TALREJA & TALREJA
Chartered Accountant
[PAN NO: AALFT1982H] 206, SAPPHIRE ELEGANCE,NR. SAINT KAWARRAM CHOWK, WAGHAWADI ROAD BHAVNAGAR - 364001
Mobile: 9904709909, Email: cabalramtalreja@gmail.com

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

01	Name of the assessee	**V JAMNADAS AND ASSOCIATES**
02	Address	**G-1, SUN RESIDENCY NR CUSTOME OFFICE PARIMAL CHOWK BHAVNAGAR : 364002**
03	Permanent Account Number	**AAGFV7024H**
04	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 any other identification number alloted for the same.	**As Per Annexure-A**
05	Status	**Firm**
06	Previous Year From	**01/04/2019 to 31/03/2020**
07	Assessment Year	**2020-21**
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	**Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding Rs. 1 crore**
8a	Whether the assessee has opted for taxation u/s.115BA / 115BAA / 115BAB	**No**
	Section under which option exercised	

PART-B

09	a)	In 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 ?	*Name of Partners/Members*	*Ratio (%)*
			Chandrakant J Shah	33.34%
			Devenbhai C Shah	33.33%
			Viralbhai C Shah	33.33%
	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 Change**	

			Code	*Sub-sector*	*Sector*
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)	06002	Building of complete constructions or parts- civil contractors	CONSTRUCTION
	b)	If there is any change in the nature of business or profession, the particulars of such change	**No Change**		
11	a)	Whether books of account are prescribed u/s.44AA ? If yes, list of books so prescribed	**No**		

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FRN:
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	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.)*	**Cash Book, Bank Book, Ledger, Journal Register, Sales Register, Purchase Register Address: G-1, SUN RESIDENCY NR CUSTOME OFFICE PARIMAL CHOWK BHAVNAGAR 364002**
	c)	List of books of account and nature of relevant documents examined	**Cash Book, Bank Book, Ledger, Journal Register, Sales Register, Purchase Register (All books are computerised)**
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.)	**No**
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 ?	**There is no change in the method of accounting during the 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	**Not Applicable**
	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 u/s.145(2)	**No**
	e)	If answer to (d) above is in the affirmative, give the details of such adjustments	**No**
	f)	Disclosure as per ICDS	**As Per Annexure-B**
14	a)	Method of valuation of closing stock employed in the previous year	**At Cost or Market Price whichever is less**
	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**
15		Give the following particulars of the capital asset converted into stock-in-trade:-	**Not Applicable as no capital assets are converted into stock in trade during the year**
16		Amount not credited to the profit and loss account, being	
	a)	The items falling within the scope of section 28	**Nil**
	b)	The performa 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, were such credits, drawbacks or refunds are admitted as due by the authorities concerned	**Nil**
	c)	Escalation claims accepted during the previous year	**Nil**
	d)	Any other item of income	**Nil**
	e)	Capital receipt, if any	**Nil**

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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	No
18				Particulars of depreciation allowable as per the Income Tax Act,1961 in respect of each asset or block of assets, as the case may be, in the following form	Nil
19				Amount admissible under section : *(32AC, 32AD, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iia), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35ABA, 35ABB, 35AC, 35AD, 35CCA, 35CCB, 35CCC, 35CCD, 35D, 35DD, 35DDA, 35E)*	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)]	Nil
	b)			Details of contributions received from employees for various funds as referred to in section 36(1)(va)	Nil
21	a)			Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc	
		1		Capital expenditure	Nil
		2		Personal expenditure	Nil
		3		Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	Nil
		4		Expenditure incurred at clubs being entrance fees and subscriptions	Nil
		5		Expenditure incurred at clubs being cost for club services and facilities used	Nil
		6		Expenditure by way of penalty or fine for violation of any law for the time being force	Nil
		7		Expenditure by way of any other penalty or fine not covered above	Nil
		8		Expenditure incurred for any purpose which is an offence or which is prohibited by law	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	Nil
			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 u/s.200(1)	Nil
		ii		as payment referred to in sub-clause (ia)	
			A	Details of payment on which tax is not deducted	Nil

		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	Nil
	iii		as payment referred to in sub-clause (ib)	
		A	Details of payment on which levy is not deducted	Nil
		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	Nil
	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)	Nil
	viii		payment to PF /other fund etc. under sub-clause (iv)	Nil
	ix		tax paid by employer for perquisites under sub-clause (v)	Nil
c)			Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof	**As Per Annexure-C**
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
	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
e)			Provision for payment of gratuity not allowable under section 40A(7)	Nil
f)			Any sum paid by the assessee as an employer not allowable under section 40A(9)	Nil
g)			Particulars of any liability of a contingent nature	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	Nil

No.			Particulars	Details
	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)	As Per Annexure-D
24			Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA	Nil
25			Any amount of profit chargeable to tax under section 41 and computation thereof	Nil
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 preceeding previous year and was	
		a)	paid during the previous year	Nil
		b)	not paid during the previous year	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 under section 139(1)	As Per Annexure-E
		b)	not paid on or before the aforesaid date	Nil
		c)	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	No
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 the profit and loss account and treatment of outstanding Central Value Added Tax credits/Input tax credit (ITC) in accounts	No
	b)		Particulars of income or expenditure of prior period credited or debited to the profit and loss account	Nil
28			Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia) if yes, please furnish the details of the same	Not Applicable
29			Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib) if yes, please furnish the details of the same	Not Applicable

	29A(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? If yes, please furnish the following details:	**No**
	29B(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? If yes, please furnish the following details:	**No**
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**
	30A(a) Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92Ce, has been made during the previous year? If yes, please furnish the following details:	**No**
	30B(a) Whether the assessee has incurred expenditure during the previos year 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:	**No**
	30C(a) Whether the assessee has entered into an impemissible avoidance arrangement, as referred to in section 96, during the previuos year? (this clause is kept in abeyance till 31st March, 2021) If yes, please furnish the following details:	**No**
31	a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year	**As Per Annexure-F**
	b) Particulars of each specified sum in the amount exceeding the limit specified in section 269SS taken or accepted during the previous year *(Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year)*	**Nil**
	(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggreate 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 othewise than by a cheque or bank draft or use of electronic clearing system through a bank account	**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 transations relating to one event or occasions 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	**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 transations relating to one event or occasions 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	**Nil**
		(d) 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 transations relating to one event or occasions 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 *(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 saving bank, a co-operative bank or in the case of transaction referred to in section 269SS or in the case of persons referred to in Notification No. S.O.2065(E) dated 3rd July 2017)*	**Nil**
	c)	Particulars of each repayment of loan or deposit or any specified advance in the amount exceeding the limit specified in section 269T made during the previous year	**As Per Annexure-G**
	d)	Particulars of repayment of loan or deposit or any specified advance in the amount exceeding the limit specified in section 269T received otherwise than by a cheque of bank draft or use of electronic clearing system through a bank account during the previous year	**Nil**
	e)	Particulars of repayment of loan or deposit or any specified advance in the amount exceeding the limit specified in section 269T received by a cheque of bank draft which is not an account payee cheque or account payee bank draft during the previous year *(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 the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act)*	**Nil**
32	a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available	**Nil**
	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	**Not Applicable**

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	c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year If yes, please furnish the details of the same	No
	d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year If yes, please furnish details of the same	No
	e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. If yes, please furnish the details of speculation loss if any incurred during the previous year	No
33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)	No
34	a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish	No
	b) Whether the assessee is required to furnish the statement of tax deducted or tax collected If yes please furnish the details	No
	c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) If yes, please furnish	No
35	a) In the case of a trading concern, give quantitative details of prinicipal items of goods traded	Nil
	b) In the case of manufacturing concern,give quantitative details of the prinicipal items of raw materials, finished products and by-products	
	A Raw materials	Nil
	B Finished products	Nil
	C By-products	Nil
36	In the case of Domestic Company,details of tax on distributed profits under section 115-O in the following forms	**Not Applicable**
	A(a) Whether the assesee has received any amount in the nature of dividend as referred to in sub-clause(e) of clause (22) of section 2?	**Not Applicable**
37	Whether any cost audit was carried out ? If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor	**Not Applicable**
38	Whether any audit was conducted under the Central Excise Act, 1944 ? If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor	**Not Applicable**

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. ? 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	**No**
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year	**As Per Annexure-H**
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	**Nil**
42	Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B?	**No**
43	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286?	**No**
	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, 2021)	**No**

For V **JAMNADAS AND ASSOCIATES**

DEVENBHAI C SHAH
Partner
Place **BHAVNAGAR**
Date **27/12/2020**

TALREJA & TALREJA FRN: 141202W MEM.NO.: 131907 CHARTERED ACCOUNTANTS

TALREJA & TALREJA
Chartered Accountant

BALRAM MOHANLAL TALREJA
PARTNER
Mem.No.: 131907
UDIN : 20131907AAABVM6708
FRN No.: 0141202W

Annexure-A

(4) Registration number or any other identification number. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty,etc

Type	State	Registration/Identification Number
Goods and Services Tax	GUJARAT	24AAGFV7024H1Z7

Annexure-B

(13f) Disclosure as per ICDS

ICDS	Disclosure
ICDS X = Provisions, Contingent Liabilities/ Assets	Provisions - As per notes of accounts, Pl. refer Notes to annual attached. Recognition of Contingent Asset- Nil .Recognition of Contingent Liability - Nil
ICDS I = Accounting Policies	Fundamental accounting assumptions viz. Going Concern, Consistency and Accrual are followed by the assessee. Significant accounting policies adopted is disclosed in notes forming part of annual accounts. Pl. refer notes to accounts attached, in this
ICDS II = Valuation of Inventories	Measurement of Inventories- At Cost or Net Realizable value whichever is lower. Cost formulae used- FIFO for raw material and average cost for finished goods. Carrying amount of Inventories and its Classification- As per annual accounts attached.
ICDS III = Construction Contracts	Construction Work income are accounted on the basis of Percentage of Completion method of accounting as per AS-7 and hence Income & Expenditure are accounted on the basis of Works completed till the end of the year.
ICDS IV = Revenue Recognition	Sales of goods not recognized as revenue- Nil .Revenue from Service Transactions- Nil. Method used to determine the stage of completion of service- Not Applicable.Service transactions in progress at the year end - Nil
ICDS V = Tangible Fixed Assets	As per notes to accounts attached and clause 18 of tax audit report Form 3CD.
ICDS VII = Governments Grants	Not Applicable
ICDS IX = Borrowing Costs	Borrowing cost capitalized-Nil

Annexure-C

(21c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba)

Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
Interest	40(b)	636310	636310	0	INTEREST TO PARTNER
Remuneration	40(b)	1050000	1018000	32000	REMUNERATION TO PARTNER

Annexure-D

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

Name of related Person	PAN of related	Relation	Nature of Transaction	Payment Made
Chandrakant J Shah	AHHPS0136M	Partner	Interest on Capital	67334
Chandrakant J Shah	AHHPS0136M	Partner	Remuneration	350000
Viral C Shah	AFWPS9852F	Partner	Interest on Capital	568976
Viral C Sahh	AFWPS9852F	Partner	Remuneration	350000
Devenbhai C Shah	AHHPS0137L	Partner	Remuneration	350000
Deven C Shah HUF	AAFHD5248A	Karta is Partner	Interest	151120
Purviben V Shah	BLYPS9786F	Wife of Partner	Interest	129922
Zarnaben D Shah	BAVPS9418J	Wife of Partner	Interest	162611
Hansaben C Shah	AHHPS0141C	Wife of Partner	Interest	169178

Annexure-E

(26i)(B)(a) In respect of any sum referred to in clause (a),(b),(c),(d),(e) or (f) of section 43B, the liability for which paid on or before the due date for furnishing

Section	Nature of liability	Amount
Sec 43B(a)	TDS on Brokerage (Paid on	6342
Sec 43B(a)	TDS on Interest (Paid on	164583

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FRN: 11?702W
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(31a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year

Name & Address of the lender or depositor	Permanent Account Number (if available with the assessee) 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 of use of ECS 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
Akil Ship Breakers Pvt Ltd Bhavnagar		6500000	Yes	6542250	Cheque	Account payee cheque
Alak Hareshbhai Shah Bhavnagar	BVWPS6629G	290000	No	297250	Cheque	Account payee cheque
Amolbhai S Shah Bhavnagar	BXFPS3498R	2100000	No	2452310	Cheque	Account payee cheque
Anila N Shah Bhavnagar	ANIPS4277N	680000	No	680000	Cheque	Account payee cheque
Arjan Enterprise Bhavnagar	AAHHR8173E	2000000	Yes	2075000	Cheque	Account payee cheque
Ashok C Delivala Bhavnagar	AAHPD7027M	1100000	No	1141250	Cheque	Account payee cheque
Deven C Shah HUF Bhavnagar	AAFHD5248A	952000	No	1845620	Cheque	Account payee cheque
EEPSA Alok Gupta Bhavnagar	AABPE2882P	400000	No	409333	Cheque	Account payee cheque
Girish Himmatlal Shah HUF Bhavnagar	AABHG0361D	310000	No	310142	Cheque	Account payee cheque
Hansaben C Shah Bhavnagar	AHHPS0141C	1145000	No	1672178	Cheque	Account payee cheque
Hansaben Yogeshkumar Mandaliya Bhavnagar		500000	Yes	500000	Cheque	Account payee cheque
Haresh C Shah Bhavnagar	AFOPS8341F	1500000	No	1362250	Cheque	Account payee cheque
Haresh C Shah HUF Bhavnagar	AACHS4070E	185000	No	1860562	Cheque	Account payee cheque
Hitesh Balwantray Bhayani Bhavangar		6200000	No	6200000	Cheque	Account payee cheque
J N Vanani Bhavnagar		2500000	Yes	2509375	Cheque	Account payee cheque
Jagrutiben S Shah Bhavnagar	AGQPS0196P	1200000	No	3491900	Cheque	Account payee cheque
Kaveri Corporation Bhavnagar	ADPPD1952L	500000	Yes	500000	Cheque	Account payee cheque
Kruti Bharatbhai Mehta Bhavnagar	BBFPM5169K	300000	No	311250	Cheque	Account payee cheque
Madhavi Astik Bhavnagar		400000	No	400000	Cheque	Account payee cheque
Mayuriben Dineshbhai Kothari Bhavnagar	CAIPK5753J	500000	No	520000	Cheque	Account payee cheque
Narendra Himmatlal Shah HUF Bhavnagar	AABHN0010J	410000	No	410000	Cheque	Account payee cheque
Padmaben Mayurbhai Shah Bhavnagar	CTEPP1082N	800000	Yes	830000	Cheque	Account payee cheque
Parita Narendrabhai Shah Bhavnagar	BPVPS7317R	310000	No	311421	Cheque	Account payee cheque
Purviben Viralbhai Shah Bhavnagar	BLYPS9786F	30922000	No	17663675	Cheque	Account payee cheque
Rameshbhai R Viradia HUF Bhavnagar	AABHV0815R	1000000	No	1037500	Cheque	Account payee cheque
Rameshbhai R Viradia Bhavnagar	AAPPV6298N	1000000	No	1037500	Cheque	Account payee cheque
Rekhaben Hareshbhai Shah Bhavnagar	AFOPS8059N	2555000	No	2710625	Cheque	Account payee cheque
Sanjay Hasmukhbhai Patel Bhavnagar	AAPPP8564M	500000	No	1318750	Cheque	Account payee cheque
Shantamani Enterprise Bhavnagar	AAHFS4724L	5000000	No	5000000	Cheque	Account payee cheque
Suresh Champaklal Shah Bhavnagar	AGTPS7474B	1700000	No	3565500	Cheque	Account payee cheque
Vinita Amol Shah Bhavnagar	CWUPS7060J	2000000	No	2014903	Cheque	Account payee cheque

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Y S Investment Bhavnagar		3500000	Yes	3500000	Cheque	Account payee cheque
Zarnaben D Shah Bhavnagar	BAVPS9418J	2739500	No	2245000	Cheque	Account payee cheque

Annexure-G

(31c) Particulars of each repayment of loan or deposit or any specified advance in the amount exceeding the limit specified in section 269T made during the previous year

Name & 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 ECS through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an an account payee cheque or an account payee bank draft
Akil Ship Breakers Pvt Ltd Bhavnagar		6538025	6542250	Cheque	Account payee cheque
Arjan Enterprise Bhavnagar	AAHHR8173E	2000000	2075000	Cheque	Account payee cheque
Haresh C Shah Bhavnagar	AFOPS8341F	655000	1362250	Cheque	Account payee cheque
Induben P Sanghavi Bhavangar	AGNPS9389R	1500000	1500000	Cheque	Account payee cheque
J N Vanani Bhavnagar		2509375	2509375	Cheque	Account payee cheque
Kaveri Corporation Bhavnagar	ADPPD1952L	500000	500000	Cheque	Account payee cheque
Padmaben Mayurbhai Shah Bhavnagar	CTEPP1082N	800000	830000	Cheque	Account payee cheque
Purviben Viralbhai Shah Bhavnagar	BLYPS9786F	30922000	23005222	Cheque	Account payee cheque
Shantamani Enterprise Bhavnagar	AAHFS4724L	5000000	5000000	Cheque	Account payee cheque
Y S Investment Bhavnagar		3503937	3503937	Cheque	Account payee cheque
Zarnaben D Shah Bhavnagar	BAVPS9418J	2204500	2245000	Cheque	Account payee cheque
Aamrapali Sales Corporation Bhavnagar	AABPD9769L	2000000	2075000	Cheque	Account payee cheque
Chetan Mahipatlal Shah Bhavnagar	AGYPS9041H	500000	500000	Cheque	Account payee cheque
Deepak Mahipatlal Shah Bhavnagar	AAIPS9084N	430000	430000	Cheque	Account payee cheque
Kamlesh Mahipatlal Shah Bhavnagar		500000	500000	Cheque	Account payee cheque
Madhaviben Sanghavi Bhavnagar	BEDPS7071F	1250000	1254688	Cheque	Account payee cheque
Mayuri Sandipbhai Doshi Bhvnagar		400000	400000	Cheque	Account payee cheque
Meenaben J Mehta Bhavnagar	AEKPM3604G	3599750	3599750	Cheque	Account payee cheque
Rimaben Nikeshbhai Shah Bhavnagar		2700000	2706750	Cheque	Account payee cheque
Sandip Nemchand Doshi Bhavnagar		400000	400000	Cheque	Account payee cheque
Shrenik N Mehta HUF Bhavnagar	AAGHM2270L	2571249	2571249	Cheque	Account payee cheque
Varshaben R Doshi Bhavnagar		1650000	1650000	Cheque	Account payee cheque
Viraj Mayankbhai Sanghavi Bhavnagar	AHDPS7289R	1250000	1296875	Cheque	Account payee cheque

TALREJA & TALREJA
FRN: 141202W
CHARTERED ACCOUNTANTS

Annexure-H

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

		Previous Year			Preceding previous Year		
(a)	Total turnover of the assessee	22671200			32143300		
(b)	Gross profit / Turnover	13195774	22671200	58.21 %	10386986	32143300	32.31 %
(c)	Net profit / Turnover	2183533	22671200	9.63 %	1960688	32143300	6.10 %
(d)	Stock-in-Trade / Turnover	118562500	22671200	522.97	66750500	32143300	207.67
(e)	Material consumed/Finished goods produced	0	0	0.00 %	0	0	0.00 %

TALREJA & TALREJA FRN: 111202W CHARTERED ACCOUNTANTS

TALREJA & TALREJA
Chartered Accountant

BALRAM MOHANLAL TALREJA
PARTNER
Mem.No.: 131907
UDIN : 20131907AAABVM6708
FRN No.: 0141202W

Place **BHAVNAGAR**
Date **27/12/2020**