INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]

(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year 2020-21

PAN	AAMFH6186Q		
Name	HINDVA INFRATECH		
Address	FLAT NO. 302, , SHIV DRASHIT-4, NANA MAVA ROAD, RAJKOT, GUJARAT, 360004		
Status	Firm	**Form Number**	ITR-5
Filed u/s	139(5)-Revised	**e-Filing Acknowledgement Number**	832431711171220

Taxable Income and Tax details	**Current Year business loss, if any**	**1**	43847
	Total Income		0
	Book Profit under MAT, where applicable	**2**	0
	Adjusted Total Income under AMT, where applicable	**3**	0
	Net tax payable	**4**	0
	Interest and Fee Payable	**5**	0
	Total tax, interest and Fee payable	**6**	0
	Taxes Paid	**7**	0
	(+)Tax Payable /(-)Refundable (6-7)	**8**	0
Dividend Distribution Tax details	**Dividend Tax Payable**	**9**	0
	Interest Payable	**10**	0
	Total Dividend tax and interest payable	**11**	0
	Taxes Paid	**12**	0
	(+)Tax Payable /(-)Refundable (11-12)	**13**	0
Accreted Income & Tax Detail	**Accreted Income as per section 115TD**	**14**	0
	Additional Tax payable u/s 115TD	**15**	0
	Interest payable u/s 115TE	**16**	0
	Additional Tax and interest payable	**17**	0
	Tax and interest paid	**18**	0
	(+)Tax Payable /(-)Refundable (17-18)	**19**	0

Income Tax Return submitted electronically on **17-12-2020 11:08:37** from IP address **43.241.146.170** and verified by **RUSHIT CHHGANBHAI KOTADIYA** having PAN **GEMPK4498N** on **17-12-2020 11:08:37** from IP address **43.241.146.170** using

Digital Signature Certificate (DSC).

DSC details: **50680370CN=Capricorn CA 2014,2.5.4.51=#131647352c56494b41532044454550204255494c44494e47,STREET=18\,LAXMI NAGAR DISTRICT CENTER,ST=DELHI,2.5.4.17=#1306313130303932,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN**

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

NAME OF ASSESSEE	**:**	**HINDVA INFRATECH**			
PAN	**:**	**AAMFH6186Q**			
OFFICE ADDRESS	:	FLAT NO. 302, SHIV DRASHIT-4, NANA MAVA ROAD, RAJKOT, GUJARAT-360004			
STATUS	:	FIRM	ASSESSMENT YEAR	:	2020 - 2021
WARD NO	:	ITO WD 1(1)(3) , RKT	FINANCIAL YEAR	:	2019 - 2020
D.O.I.	:	15/11/2019			
EMAIL ADDRESS	:	hindvainfratech@gmail.com			
NAME OF BANK	:	KOTAK MAHINDRA BANK LIMITED			
MICR CODE	:	360485003			
IFS CODE	:	KKBK0002789			
ADDRESS	:	RAJKOT RINA ROAD BRANCH			
ACCOUNT NO.	:	8000885000			
RETURN	:	REVISED (ORIGINAL RETURN FILING DATE : 29/10/2020 & NO. : 685262940291020)			

COMPUTATION OF TOTAL INCOME

PROFITS AND GAINS FROM BUSINESS AND PROFESSION		0
PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT	-43847	
	-43847	
CURRENT YEAR LOSSES CARRIED FORWARD		
BUSINESS LOSS OF Rs. 43847		
GROSS TOTAL INCOME		NIL
TOTAL INCOME		NIL

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. NIL	NIL
TAX PAYABLE	NIL

PARTNER'S REMUNERATION

NAME OF PARTNER	REMUNERATION PAID	INTEREST	INTT. RATE	PROFIT RATIO	SHARE IN PROFIT	ALLOWED REMUNERATION
CHHAGANBHAI MANJIBHAI KOTADIYA	0			50%	-21924	0
RUSHIT CHHAGANBHAI KOTADIYA	0			50%	-21923	0
TOTAL	**0**	**0**			**-43847**	**0**

Information regarding Turnover/Gross Receipt Reported for GST	
GSTR No.	24AAMFH6186Q1ZJ
Amount of turnover/Gross receipt as per the GST return filed	Nil

LOSSES TABLE

A.Y.	HEAD	LOSSES		
		BROUGHT FORWARD	SET-OFF	CARRIED FORWARD
2020-21	Ordinary Business	-	-	43847

HINDVA INFRATECH

FLAT NO. 302, SHIV DRASHIT-4,
NANA MAVA ROAD, RAJKOT

RAJKOT : 360004

PAN : AAMFH6186Q

-: Tax Audit Report :-

F.Y. 2019-20

A.Y. 2020-21

Auditors :-

VORA & KATHIRIYA
Chartered Accountants
103, SHIVALIK-7, NR. SATYA VIJAY ICE-CREAM,
GONDAL ROAD, RAJKOT
RAJKOT : 360002
Mobile: 9773267319,Email: voraandkathiriya@gmail.com
PAN : AAJFV9907C

VORA & KATHIRIYA
Chartered Accountants
103, SHIVALIK-7, NR. SATYA VIJAY ICE-CREAM, GONDAL ROAD, RAJKOT RAJKOT : 360002
Mobile: 9773267319,Email: voraandkathiriya@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 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

   HINDVA INFRATECH

   FLAT NO. 302, SHIV DRASHIT-4, NANA MAVA ROAD, RAJKOT RAJKOT : 360004

   PAN **AAMFH6186Q**

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 RAJKOT and 0 branches.

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

   (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 give 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 Loss 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 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 and the Annexure thereto are true and correct. Subject to following observations/qualifications, if any

SN	*Qualification Type*	*Observations/Qualifications*
1	Proper books of account to enable reporting in form 3CD have not been maintained by the assessee.	Qutantitative stock details are not properly maintained and closing stock value is taken as certified by partners.

VORA & KATHIRIYA
Chartered Accountants

Mohit

MOHIT M. KATHIRIYA
PARTNER
Mem.No.: 145724
UDIN : 20145724AAAADD5701
FRN No.: 134253W

Place RAJKOT
Date 29/10/2020

VORA & KATHIRIYA
Chartered Accountants
103, SHIVALIK-7, NR. SATYA VIJAY ICE-CREAM, GONDAL ROAD, RAJKOT RAJKOT : 360002
Mobile: 9773267319 Email: [illegible]

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	**HINDVA INFRATECH**
02	Address	**FLAT NO. 302, SHIV DRASHIT-4, NANA MAVA ROAD, RAJKOT RAJKOT : 360004**
03	Permanent Account Number	AAMFH6186Q
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.	No
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(e)- Profits and gains lower than deemed profit u/s 44AD**
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 (%)* CHHAGANBAHI MANJIBHAI KOTADIYA — 50% RUSHIT CHHAGANBHAI KOTADIYA — 50%
	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**
10	a)	Nature of business or profession (If more than one business or profession is carried on during the previous year, nature of every business or profession)	*Code* — *Sub-sector* — *Sector* 06010 — Other construction activity n.e.c. — 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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Rajkot
Chartered Accountants

	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: FLAT NO. 302, SHIV DRASHIT-4, NANA MAVA ROAD, RAJKOT RAJKOT 360004**
	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-A
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

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

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		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	Nil
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

	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)	Nil
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)	Nil
		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

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		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, 2020) 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-B
	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-C**
	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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FRN 134253W
Rajkot
Chartered Accountants

	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

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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-D
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 HINDVA INFRATECH

R. C. Hotadiya

PARTNER

Place RAJKOT

Date 29/10/2020

VORA & KATHIRIYA

Chartered Accountants

Mohit

MOHIT M. KATHIRIYA

PARTNER

Mem.No.: 145724

UDIN : 20145724AAAADD5701

FRN No.: 134253W

Annexure-A

(13f) Disclosure as per ICDS

ICDS	Disclosure
ICDS I = Accounting Policies	Accounting policies have been followed as per ICDS I
ICDS II = Valuation of Inventories	VALuation have been made as per ICDS II
ICDS III = Construction Contracts	ICDS III is followed.
ICDS IV = Revenue Recognition	Revenue has been recognized as per ICDS IV
ICDS VII = Governments Grants	Government grants have been recorded as per ICDS VII.
ICDS IX = Borrowing Costs	No borrowing cost have been capitalized
ICDS X = Provisions, Contingent Liabilities/Assets	Privision have been made as per ICDS X.

Annexure-B

(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
Mukeshbhai Bachubhai Rajkot		175000	No	175000	Cheque	Account payee cheque

Annexure-C

(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	0			0		
(b)	Gross profit / Turnover	0	0	0.00 %	0	0	0.00 %
(c)	Net profit / Turnover	0	0	0.00 %	0	0	0.00 %
(d)	Stock-in-Trade / Turnover	3193876	0	0.00 %	0	0	0.00 %
(e)	Material consumed/Finished goods produced	0	0	0.00 %	0	0	0.00 %

VORA & KATHIRIYA
Chartered Accountants

VORA & KATHIRIYA FRN 134253W Chartered Accountants

MOHIT M. KATHIRIYA
PARTNER
Mem.No.: 145724
UDIN : 20145724AAAADD5701
FRN No.: 134253W

Place RAJKOT
Date 29/10/2020

HINDVA INFRATECH

Balance Sheet for the year ended 31/03/2020

F.Y.: 2019-20

PARTICULARS	Sch.	Amount (Rs.)	Amount (Rs.)
* Sources Of Funds *			
Capital:			
Partner Capital	B1		2,06,153.00
Loan Funds:			
Un-secured Loan	B2	1,75,000.00	
			1,75,000.00
Current Liabilities & Provision:			
Sundry Creditors	B3	11,59,558.00	
Other Liabilities And Provisions	B4	18,000.00	
Advances From Debtors	B5	47,32,500.00	
			59,10,058.00
Total Sources Of Funds			62,91,211.00
* Application Of Funds *			
Current Assets:			
Inventories		31,93,876.00	
Loans And Advances	B6	23,70,000.00	
Duties & Taxes	B7	5,17,149.00	
Bank Balance	B8	6,325.00	
Cash Account		2,03,861.00	
			62,91,211.00
Total Application Of Funds			62,91,211.00

For HINDVA INFRATECH

R.C.Kotadiya

PARTNER

Place RAJKOT

Date 29/10/2020

As Per Our Report Of Even Date

VORA & KATHIRIYA

Chartered Accountants

VORA & KATHIRIYA FRN 134253W Rajkot Chartered Accountants

Mohit

MOHIT M. KATHIRIYA

PARTNER

Mem.No.: 145724

UDIN : 20145724AAAADD5701

FRN No.: 134253W

HINDVA INFRATECH

Schedule Forming Part Of Balance Sheet As At 31/03/2020

F.Y.: 2019-20

Partner Capital		SCHEDULE-B1
<u>CHHAGANBAHI MANJIBHAI KOTADIYA</u>		
Credit:		
Capital Introduce	2,00,000.00	
	2,00,000.00	
Debit:		
Net Loss From Pnl A/c.	21,924.00	
	21,924.00	
Total of CHHAGANBAHI MANJIBHAI KOTADIYA		1,78,076.00
<u>RUSHIT CHHAGANBHAI KOTADIYA</u>		
Credit:		
Capital Introduce	50,000.00	
	50,000.00	
Debit:		
Net Loss From Pnl A/c.	21,923.00	
	21,923.00	
Total of RUSHIT CHHAGANBHAI KOTADIYA		28,077.00
Total of Partner Capital		2,06,153.00

Un-Secured Loan		SCHEDULE-B2
Mukeshbhai Bachubhai	1,75,000.00	
Total of Un-Secured Loan		1,75,000.00

Sundry Creditors		SCHEDULE-B3
Dharmbhakti Traders	33,000.00	
I Khodal Pipe	22,622.00	
Krishna Steels	1,57,477.00	
Shiv Traders	9,46,459.00	
Total of Sundry Creditors		11,59,558.00

VORA & KATHIRIYA FRN 134253W Rajkot Chartered Accountants

Other Liabilities and Provisions		SCHEDULE-B4
Audit Fees Payable	6,000.00	
Professional Fees Payable	12,000.00	
Total of Other Liabilities and Provisions		18,000.00

Advances From debtors		SCHEDULE-B5
Mavtar Vila	47,32,500.00	
Total of Advances From debtors		47,32,500.00

Loans and Advances		SCHEDULE-B6
Chhaganbhai M Kotadiya	8,70,000.00	
Hareshbhai Vinodbhai	5,00,000.00	
Pareshbhai Sagpariya	5,00,000.00	
Rushitbhai C Kotadiya	5,00,000.00	
Total of Loans and Advances		23,70,000.00

Duties & Taxes		SCHEDULE-B7
Central Tax(i/p)	2,15,821.00	
Cgst Credit Taken In September	42,754.00	
Sgst Credit Taken In September	42,753.00	
State / Ut Tax(i/p)	2,15,821.00	
Total of Duties & Taxes		5,17,149.00

Bank Balance		SCHEDULE-B8
Kotak Mahindra Bank-800088500	6,325.00	
Total of Bank Balance		6,325.00

VORA & KATHIRIYA
FRN 134253W
Rajkot
Chartered Accountants

HINDVA INFRATECH

Trading, Profit & Loss Account for the financial year 2019-20

F.Y.: 2019-20

PARTICULARS	Sch.	Amount (Rs.)	Amount (Rs.)
Less: Cost Of Sales			
Purchases	P1	29,43,856.00	
Direct Expenses	P2	2,50,020.00	
		31,93,876.00	
Less:closing Stock		31,93,876.00	
Gross Profit			
Less: Administrative And Other Expenses			
Administrative And Selling Expenses	P3	43,847.00	
			43,847.00
Net Profit Transfer To Partner's Capital Account			-43,847.00

For HINDVA INFRATECH

R. C. Kotadiya

PARTNER

Place RAJKOT

Date 29/10/2020

As Per Our Report Of Even Date

VORA & KATHIRIYA

Chartered Accountants

VORA & KATHIRIYA FRN 134253W Rajkot Chartered Accountants

Mohit

MOHIT M. KATHIRIYA

PARTNER

Mem.No.: 145724

UDIN : 20145724AAAADD5701

FRN No.: 134253W

HINDVA INFRATECH

Schedule Forming Part of Profit & Loss Account for the financial year 2019-20

F.Y.: 2019-20

Purchases		SCHEDULE-P1
Paurchase Furniture	1,11,720.00	
Purchase Brick	1,50,000.00	
Purchase Cement	4,62,108.00	
Purchase Hardware Electricity	3,04,490.00	
Purchase Sand	2,21,011.00	
Purchase Steel/ Iron	16,94,527.00	
Total of Purchases		29,43,856.00

Direct Expenses		SCHEDULE-P2
Labour Charges On Purchase	3,300.00	
Labour Expenses	2,46,720.00	
Total of Direct Expenses		2,50,020.00

Administrative and Selling Expenses		SCHEDULE-P3
Accounting Fees	18,000.00	
Audit Fees	6,000.00	
Bank Charges	20.00	
Kasar	3.00	
Miscellanious Expneses	3,628.00	
Professional Fees	12,000.00	
Stationery Expenses	4,196.00	
Total of Administrative and Selling Expenses		43,847.00

VORA & KATHIRIYA
FRN 134253W
Rajkot
Chartered Accountants

Notes Forming Part Of Profit & Loss Account for the financial year 2019-20

(1) Method of Accounting

The Assesses is maintaining his Books of Accounts on Mercantile System of Accounting.

(2) Depreciation

Assessee has provided Depreciation as per WDV Method of Income Tax Act.

(3) Inventories

Closing Inventories is Valued on the basis of cost or net realizable value whichever is lower.

(4) Verification And Confirmation

Balance of Unsecured Loans, Deposit, Sundry Debtors and Sundry Creditors are Subject to confirmation from the respective parties.

(5) Fixed Assets

Fixed Assets are shown at cost plus all other expenses which are required to put it to use.

(6) Regrouping and Rounding Off

Previous Year Figures have been regrouped and rounded off Where ever Required.

(7) Other Notes

a) Wherever adequate supporting evidence are not available we have relied on assessee's Authentication.
b) In respect of payment by cheque or bank DD u/s 40A(3) read with rule 6DD, it is not possible for us to verify whether the payment in excess of Rs. 10000/- have been made otherwise than by crossed cheque or bank DD as necessary evidence are not in the possession of the assessee.
c) No Direct personal expenditure debited to P & L A/c. however if any including in expenses. It is not separable or identify.
d) As explained to us by assessee there are no payments to any person u/s section 40A(2)(b) Income Tax Act,1961. Unless otherwise mentioned in form 3CD.
e) The Provisions of Tax Deducted at Source have been compiles with as per the books of accounts and other records produced before us and explanations provided to us. However due to the large volume of transaction, it is not possible for us to verify each and every transaction.

VORA & KATHIRIYA
Chartered Accountants

Mohit

MOHIT M. KATHIRIYA
PARTNER
Mem.No.: 145724

FRN No.: 134253W

Place RAJKOT
Date 29/10/2020

Date : 29/10/2020

To,

VORA & KATHIRIYA
Chartered Accountants
103, SHIVALIK-7, NR. SATYA VIJAY ICE-CREAM, GONDAL ROAD, RAJKOT
RAJKOT : 360002
Mobile: 9773267319,Email: voraandkathiriya@gmail.com

We, hereby for the purpose of our audit for financial year ended on 31-03-2020, under the Income Tax Act, 1961, certify that we have not made any payment for any expenditure in excess of Rs. 10,000/- (except for the exemptions provided in the Rule 6DD of the Income Tax Rules) otherwise than account payee cheque or an account payee bank draft.

We further certify that we have not accepted or repaid any loan or deposit in excess of or the aggregate amount of each loan or deposit exceeding Rs. 10,000/- otherwise than by account payee cheque or an account payee bank draft during the financial year ended on 31-03-2020.

For HINDVA INFRATECH

R.C. Kotadiya

PARTNER

Date : 29/10/2020

To.
VORA & KATHIRIYA
Chartered Accountants
103, SHIVALIK-7, NR. SATYA VIJAY ICE-CREAM, GONDAL ROAD, RAJKOT
RAJKOT : 360002
Mobile: 9773267319,Email: voraandkathiriya@gmail.com

Ref : Authorization To Use Your e-mail ID and Mobile / Telephone No. In Income Tax Proceedings And Other Incidental Matters

Dear Sir,

We hereby authorize you to use your mobile / telephone no. or your e-mail id in income tax department, wherever required. This is authority is granted to you to enable you to file our income tax returns online as well as for any matter of income tax department requiring an e-mail id and / or mobile no.

This authority is granted to you to make income tax matters convenient for us as well as you.

Further, this authority is granted on unconditional basis and you will be at discretion to use your mail id or mobile no..

You are free not to provide your e-mail id or mobile no. required anywhere if you wish so.

Moreover, you are also authorized to download any of my DSC on your computer and use that DSC unconditionally at your discretion.

This authority is merely given to make income tax matters convenient which you are looking for as our tax consultant on our behalf.

Moreover, you are also authorized to register myself with the income tax department for filing my returns online.

For HINDVA INFRATECH

R.C.Kotadiya

PARTNER

Certificate under section 40A(3)

Date : 29/10/2020

To.
VORA & KATHIRIYA
Chartered Accountants
103, SHIVALIK-7, NR. SATYA VIJAY ICE-CREAM, GONDAL ROAD, RAJKOT
RAJKOT : 360002
Mobile: 9773267319,Email: voraandkathiriya@gmail.com

Dear sir,

I/We hereby certify that all the payments made for expenditure covered u/s.40A(3) of the Income Tax Act,1961 during the previous year were made by account payee cheque drawn on a bank or account payee bank draft. No such payment is made in cash or through bearer cheques.

For HINDVA INFRATECH

R.C.Kotadiya

PARTNER

Certificate under section 269SS & 269T

Date : 29/10/2020

To.
VORA & KATHIRIYA
Chartered Accountants
103, SHIVALIK-7, NR. SATYA VIJAY ICE-CREAM, GONDAL ROAD, RAJKOT
RAJKOT : 360002
Mobile: 9773267319,Email: voraandkathiriya@gmail.com

Dear sir,

I/We hereby certify that all the loans/deposits taken/accepted in an amount exceeding the limits specified in section 269SS of Income Tax Act,1961 and repayment thereof as specified u/s.269T of Income Tax Act,1961 during the assessment year under consideration are either through an account payee cheque or an account payee bank draft. I/We further certify that no loan/deposits was accepted in cash or through bearer cheques and no repayment was made in a mode other than specified in section 269SS or 269T of the Income Tax Act,1961.

A.C. Kotadiya

For HINDVA INFRATECH

PARTNER