SHREE PARSHVA CORPS

PROP.DEVANG JITENDRAKUMAR SHAH

AHMEDABAD

TAX AUDIT REPORT

2019-2020

BHADRESH R. SHAH & ASSOCIATES
Chartered Accountants

Tele. Office : 2658 1961
2658 4907
Residence : 2660 9779
Mobile (B) : 98 2532 6502
Mobile (D) : 94 2861 1751

PAN No.: AALFB6706B
E-mail : brshah@brshahca.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

Name	**DEVANG JITENDRAKUMAR SHAH PROP.OF SHREE PARSHVA CORPS**
Address	702, 7TH FLOOR SHRI PARSHVA ANTILIA NR. JALARAM MANDIR PALDI AHMEDABAD 380007
Permanent Account Number	**ADIPS3298M**

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 3,RAJ PALACE,35 JAIN SOCIETY,ELLISBRIDGE,AHMEDABAD and 0 branches.

3. a) We report the following observations / comments / discrepancies / inconsistencies; if any
As per Schedule A attached herewith

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 :

Not Applicable

Place	AHMEDABAD	For	**BHADRESH R.SHAH & ASSOCIATES**
			Chartered Accountants
Date	12/01/2021		
		Signing Person	BHADRESH R SHAH
		Membership #	017457
		Firm Registration #	101097W
		UDIN #	21017457AAAADH4527
		Address	203,NALANDA ENCLAVE,OPP. SUDAMA RESORT,PRITAMNAGAR AHMEDABAD Gujarat 380006

BHADRESH R. SHAH M.No. 17457 Chartered Accountants AHMEDABAD

Notes :

1. *Delete whichever is not applicable.
2. **Mention the total number of branches.
*** This report has to be signed by -
i) a Chartered Accountant within the meaning of the Chartered Accountants Act, 1949 (38 of 1949); or
ii) any person who, in relation to any State, is, by virtue of the provisions of sub-section (2) of section 226 of the Companies Act, 1956 (1 of 1956), entitled to be appointed to act as an auditor of companies registered in that State.
3. The person, who signs this audit report, shall indicate reference of his membership number / certificate of practice number / authority under which he is entitled to sign this report.

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	**DEVANG JITENDRAKUMAR SHAH PROP.OF SHREE PARSHVA CORPS**	
2	Address	702, 7TH FLOOR SHRI PARSHVA ANTILIA NR. JALARAM MANDIR PALDI AHMEDABAD 380007	
3	Permanent Account Number	**ADIPS3298M**	
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc. If yes, please furnish the Registration No. or any other Identification No. allotted for the same	**Type**: GST	**Registration/ID #**: 24ADIPS3298M1ZU
5	Status	1-Individual	
6	Previous Year From / To	01/04/2019 - 31/03/2020	
7	Assessment Year	**2020-21**	
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	**Clauses**: 44ABa	
8a	Whether the assessee has opted for taxation u/s 115BA/115BAA/115BAB	No	Not Applicable

PART – B

9	a. If Firm or Association of Persons, indicate names of partners / members and their profit sharing ratios.	Not Applicable
	b. If there is any change in the partners / members or in their profit sharing ratio since the last date of preceding year, the particulars of such change.	Not Applicable
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)*	see table below
	b. If there is any change in the nature of business or profession, the particulars of such change	Not Applicable
11	a. Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed	Not Applicable
	b. List of books of account maintained and the address at which books of accounts are kept. *(In case of 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.)*	see table below
	c. List of books of account and nature of relevant documents examined	see table below
12	Whether the profit & loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant sections *(44AD, 44ADA, 44AE, 44AF, 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 has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year	No
	c. If answer to (b) above is in 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 under section 145(2).	No
	e. If answer to (d) above is in the affirmative, give details of such adjustments:	Not Applicable
	f. Disclosure as per ICDS:	see table below

10 a.

Code	Trade Name	Description
06002	CIVIL WORK CONSTRUCTION	SHRI PARSHVA CORPS
00001	PARSHVA SPACECON LLP	

11 b.

Particulars	Address
CASH BOOK, BANK BOOK, SALES REGS., PURCHASE REGS.	43 PALM SPRING COMPLEX PALADI AHMEDABAD 380006
LEDGERS, JOURNALS	43 PALM SPRING COMPLEX PALADI AHMEDABAD 380006

11 c.

Particulars
CASH BOOK, BANK BOOK, SALES REGS., PURCHASE REGS.
LEDGERS, JOURNALS

13 f.

ICDS	Disclosure
ICDSI	All significant Accounting policies adopted has been disclosed in SCHEDULE A to Financial Statements.
ICDSI	There is no change in accounting policy during previous year which has material effect.
ICDSII	Accounting Policy used in

	measuring inventory and cost formula used is disclosed in note 1.6 of SCHEDULE A to financial statement.
ICDSII	Standard Costing method has not been used as a measurement of cost.
ICDSII	Carrying amount of inventories is disclosed in Balance Sheet to financial statement.
ICDSIII	The firm is engaged in real estate development it is legally advised that this icds is not applicable to it
ICDSIV	In the transaction involving sale of goods, total amount not recognized as revenue during the previous year is NIL.
ICDSIV	Revenue recognized from service transaction during the previous year is disclosed in Balance Sheet' to financial statement.
ICDSIV	Percentage completion method has been used to determine the stage of completion of service transaction in progress.
ICDSIV	In respect of service transaction in progress, costs incurred and profits recognized up to end of previous year was Rs. 895287.
ICDSIV	In respect of service transaction in progress, amount of advances received is Rs. NIL. and amount of retentions is also NIL.
ICDSV	Please refer Annexure 1 for Depreciation.
ICDSVII	As the assessee has not received any government grant during previous year, this ICDS is not applicable.
ICDSIX	Borrowing costs that are directly attributable to the acquisition, production and construction of an asset that necessarily takes more than twelve months to get it ready for intended use are capitalized as part of the cost of that asset till all...
ICDSIX	CONT. FROM ABOVE LINE... the activities necessary to prepare the qualifying asset for its intended use are completed.
ICDSIX	No borrowing costs have been capitalized during the year.
ICDSX	A provision shall be recognized when the assessee has a present obligation as a result of a past event, it is reasonably certain that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable.....
ICDSX	CONT. FROM ABOVE LINE... estimate can be made of the amount of the obligation.
ICDSX	No provision is outstanding as at the end of the year.

		ICDSX	No reimbursement has been expected for any provision made.
14	a. Method of valuation of closing stock employed in the previous year	Cost or net relisable value 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 :-	Not Applicable	
15	Give the following particulars of the capital asset converted into stock-in-trade :		
	a. Description of capital asset; }		
	b. Date of acquisition; }	Not Applicable	
	c. Cost of acquisition; }		
	d. Amount at which the asset is converted into stock-in-trade; }		
16	Amounts not credited to the profit and loss account, being :		
	a. The items falling within the scope of section 28;	Not Applicable	
	b. The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refund of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	Not Applicable	
	c. Escalation claims accepted during the previous year	Not Applicable	
	d. Any other item of income;	Not Applicable	
	e. Capital receipt, if any	Not Applicable	
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 :	Not Applicable	
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 :-		
	a. Description of block of assets/class of assets }		
	b. Rate of depreciation }		
	c. Opening WDV / Actual		
	d. Actual cost or written down value, as the case may be}		
	e. Additions / deductions during the year with dates; in the case of any addition of an asset, date put to use: including adjustments on account of }		
	f. Central Value Added Tax credits claimed and allowed under the Central Excise rules, 1944, in respect of assets acquired on or after 1st March, 1994, }	As Per Annexure - 1	
	ii. change in rate of exchange of currency, and }		
	iii. subsidy or grant or reimbursement, by whatever name called }		
	g. Depreciation allowable. }		
	h. Written down value at the end of the year. }		
19	Amounts admissible under sections :	Not Applicable	
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)]*	Not Applicable	
	b. Details of contributions received from employees for various funds as referred to in section 36(1)(va) :	Not Applicable	
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	Not Applicable	
	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:	Not Applicable	
	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)	Not Applicable	
	ii. as payment referred to in sub-clause (ia)		
	A) Details of payment on which tax is not deducted:	Not Applicable	
	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.	Not Applicable	
	iii. as payment referred to in sub-clause (ib)		
	A) Details of payment on which levy is not deducted:	Not Applicable	
	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.	Not Applicable	
	iv. fringe benefit under sub-clause (ic)		
	v. wealth tax under sub-clause (iia)		
	vi. royalty, license fees etc. under sub-clause (iib)		
	vii. salary payable outside India/to a non resident without TDS etc under sub-clause (iii)	Not Applicable	
	viii. payment to PF /other fund etc. under sub-clause (iv)		
	ix. tax paid by employer for perquisites under sub-clause (v)		
	c. Amount debited to Profit & Loss a/c being interest,	Not Applicable	

	salary, bonus, commission or remuneration inadmissible under section 40 (b) / 40 (ba) and computation thereof;	
	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 u/s 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:	Not Applicable
	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);	Not Applicable
	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.	Not Applicable
	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,	Not Applicable
	i. amount inadmissible under the proviso to section 36(1)(iii);	NIL
22	Amount of interest inadmissible under section 23 of the Micro,Small & Medium Enterprises Development Act, 2006	NIL
23	Particulars of payment made to persons specified under section 40A(2)(b)	Not Applicable
24	Amounts deemed to be profits and gains U/s 32AC or 32AD or 33AB or 33ABA or 33AC	Not Applicable
25	Any amount of profit chargeable to tax under section 41 and computation thereof.	Not Applicable
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	Not Applicable
	b) not paid during the previous year	Not Applicable
	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 u/s 139 (1);	Not Applicable
	b) not paid on or before the aforesaid date.	Not Applicable
	State whether Sales tax, Customs duty, Excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profits & loss account.	
27	a. Amount of Central Value Added Tax credits 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 in the accounts	Not Applicable
	b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	Not Applicable
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
	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 details.	Not Applicable
	B. 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 details:	Not Applicable
30	Details of any amount borrowed on hundi or any amount due thereon (*including interest on the amount borrowed*) repaid, otherwise than through an A/c payee cheque. [Section 69D]	Not Applicable
	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 details:	Not Applicable
	B. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B? f yes, please furnish the details:	Not Applicable
	C. Whether the assessee has entered into an impermissible avoidance arrangement,as referred to in section 96, during the previous year ? If yes, please furnish the details:	Not Applicable
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 :	
	i) name, address and permanent account number } (if available with the assessee) of the lender or depositor }	

	ii) amount of loan or deposit taken or accepted }	
	iii) whether the loan or deposit was squared up during the previous year }	As Per Annexure - 2
	iv) maximum amount outstanding in the account at any any time during the previous year }	
	v) whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft. }	
	b. Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :	
	i) name, address and PAN (if available with assessee) from } whom specified sum is received }	
	ii) amount of specified sum taken or accepted }	Not Applicable
	iii) whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft. }	
	(Particulars of a & b need not be given in the case of Government company, a banking company or a corporation established by a Central, State or Provincial Act)	
	ba. 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 tthrough a bank account	Not Applicable
	bb. 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 :-	Not Applicable
	bc. 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.	Not Applicable
	bd. 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	Not Applicable
	Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)	
	c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year :	
	i) name, address and permanent account number (if available with the assessee) of the payee }	
	ii) amount of the repayment; }	
	iii) maximum amount outstanding in the account at any time during the previous year }	As Per Annexure - 3
	iv) whether the repayment was made otherwise than by account payee cheque or account payee bank draft }	
	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:	
	i) name, address and permanent account number (if available with the assessee) of the payer }	
	ii) amount of loan or deposit received other than } by Cheque/DD/ECS }	Not Applicable
	e. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year :	
	i) name, address and permanent account number (if available with the assessee) of the payer }	
	ii) amount of loan or deposit received by Cheque/DD }	Not Applicable
	(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)	
32	a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :	
	(Serial No, Assessment Year, Nature of Loss, Amount as Returned (Rs.), Amount as assessed, Remarks)	Not Applicable
	b. Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ;	N
	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.	NA
	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	NA
	e. In case of a company, please state that whether the	NA

	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.		
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)	**Section**	**Amount**
		80C	90935.00
		80TTA	2370.00
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 :	As Per Annexure - 4	
	b. Whether the assessee has furnished the statement of tax deducted or tax collected. If YES, please furnish the details:	As Per Annexure - 5	
	c. Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	As Per Annexure - 6	
35	a. In the case of a trading concern, give quantitative details of principal items of goods traded		
	i) Opening Stock }		
	ii) Purchases during the previous year }		
	iii) Sales during previous year }	Not Applicable	
	iv) Closing Stock }		
	v) Shortage / excess, if any }		
	b. In the case of a manufacturing concern, give quantitative details of principal items of raw materials, finished products and by-products :		
	A. Raw Materials		
	a) Opening Stock }		
	b) Purchases during the previous year }		
	c) Consumption during the previous year }		
	d) Sales during the previous year }		
	e) Closing Stock; }	Not Applicable	
	f) Yield of finished products }		
	g) Percentage of yield }		
	h) Shortage / excess, if any }		
	B. Finished Products		
	a) Opening Stock }		
	b) Purchases during the previous year }		
	c) Quantity manufactured during the previous year }	Not Applicable	
	d) Sales during the previous year }		
	e) Closing stock }		
	f) Shortage / excess, if any }		
	C. By-Products		
	a) Opening Stock }		
	b) Purchases during the previous year }		
	c) Consumption }	Not Applicable	
	d) Sales during the previous year }		
	e) Closing stock }		
	f) Shortage / excess, if any }		
36	In case of a domestic company, details of tax on distributed profits under section 115-O in the following form :-		
	a) total amount of distributed profits;		
	b)amount of reduction as referred to in section 115-O(1A)(i);		
	c) amount of reduction as referred to in section 115-O(1A)(ii);	Not Applicable	
	d) total tax paid thereon;		
	e) dates of payment with amounts.		
	Aa.Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ? If yes, please furnish the details:-	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.	NA	
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.	NA	
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, Finance Act,1994 in relation to valuation of taxable services, 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.	NA	
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year :		

Particulars	Previous year			Preceeding Previous year		
1. Total turnover of the assessee			216,83,817.00			437,29,779.00
2. Gross profit / Turnover (%)	43,49,628.00	216,83,817.00	20.06	177,69,743.00	437,29,779.00	40.64
3. Net profit / Turnover (%)	14,88,224.00	216,83,817.00	6.86	15,23,898.00	437,29,779.00	3.48
4. Stock-in-trade / Turnover (%)	90,00,000.00	216,83,817.00	41.51	73,26,060.00	437,29,779.00	16.75

	5. Material consumed / Finished goods produced						
	(The details required to be furnished for principal items of goods traded or manufactured or services rendered)						

41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income Tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.	Not Applicable
42	Whether the assessee is required to furnish statement in Form # 61 or Form No. 61A or Form No. 61B? (b)If yes, please furnish details:	Not Applicable
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? If yes, please furnish the details:	Not Applicable
44	Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is applicable from 1st April,2019)	Not Applicable

Place	AHMEDABAD	For	**BHADRESH R.SHAH & ASSOCIATES**
			Chartered Accountants
Date	12/01/2021		
		Signing Person	BHADRESH R SHAH
		Membership #	017457
		Firm Registration #	101097W
		Address	203,NALANDA ENCLAVE,OPP. SUDAMA RESORT,PRITAMNAGAR AHMEDABAD Gujarat 380006
		UDIN #	21017457AAAADH4527

Note : * *Please enter the relevant code pertaining to the main area of your business activity.*

BHADRESH R. SHAH M.No. 17457 Chartered Accountants AHMEDABAD

DEVANG JITENDRAKUMAR SHAH PROP.OF SHREE PARSHVA CORPS

PAN # ADIPS3298M Ass.Year : 2020-21

Annexure '1' To Form 3CD

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 :-

Description / Block of Assets	Rate %	Actual cost / WDV	Additions	Date put to use	CENVAT	Change in Exchange Rate	Subsidy or Grant	Total	Deductions	Deduction date	Depreciation	Closing WDV
Plant & Machinery-1	15	4935,218	0					4935,218	0		740,283	4194,935
Plant & Machinery-3	40	20,089	0					20,089	0		8,036	12,053
Furniture & Fittings-11	10	628	0					628	0		63	565

PAN # ADIPS3298M

DEVANG JITENDRAKUMAR SHAH PROP.OF SHREE PARSHVA CORPS

Ass.Year : 2020-21

Annexure '2' To Form 3CD

31a. Particulars of each Loan / Deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year

Name of Lender/Depositor	Address	PAN	Amount of Loan/Deposit taken/accepted	Whether Loan/Deposit was squared up during previous year	Maximum Amount outstanding at any time during previous year	Whether the loan/deposit was taken/accepted by cheque/bank draft/use of electronic clearing system through a bank account	In case the loan/deposit was taken/accepted by cheque/bank draft, whether the same was taken or accepted by an A/c payee cheque/bank draft
SHREE PARSHWA INFRA	AHMEDABAD	ADIPS3299L	43,43,000	No	66,01,462	Cheque	A/c payee cheque
SHRE PARSHWA SPACECON LLP	AHMEDABAD	ADCFS5951P	12,15,700	No	12,15,700	Cheque	A/c payee cheque
DHOLI DEVI	AHMEDABAD	EUDPD2748K	5,00,000	No	7,00,000	Cheque	A/c payee cheque
HETAL SHAH	AHMEDABAD	AJQPS4260B	2,00,000	Yes	5,00,000	Cheque	A/c payee cheque
JAYESH BABULAL SHAH HUF	AHMEDABAD	AAGHJ8772G	5,00,000	No	7,50,000	Cheque	A/c payee cheque
SURENDRA R SHAH HUF	AHMEDABAD	ABDHS1965A	3,00,000	No	8,32,442	Cheque	A/c payee cheque
PUNAM CHAND UPRETI	AHMEDABAD	APFPU6559H	13,36,657	No	20,82,573	Cheque	A/c payee cheque
AJAY HASHMUKHBHAI PATEL	AHMEDABAD		28,90,000	No	16,95,000	Cheque	A/c payee cheque
DIPTI D SHAH	AHMEDABAD	ADIPS3299L	90,56,901	No	35,70,667	Cheque	A/c payee cheque
HIREN DEPUTY	AHMEDABAD	ABKPD4148H	2,50,000	No	2,60,525	Cheque	A/c payee cheque
RASHMIKANT VAKIL	AHMEDABAD	AARPV2984M	50,00,000	No	52,69,114	Cheque	A/c payee cheque
RUPA HIREN DEPUTY	AHMEDABAD	ABMPD0012E	5,25,000	No	5,66,363	Cheque	A/c payee cheque
SUNIL A JHA	AHMEDABAD	AQHPJ2161J	9,98,298	No	9,98,298	Cheque	A/c payee cheque

JMANG S SHAH HUF	AHMEDABAD	AAIHS0456G	8,00,000	No	29,00,706	Cheque	A/c payee cheque
A VENUS	AHMEDABAD	AAJFA9812F	1,61,556	No	1,61,556	Cheque	A/c payee cheque
DEVANG J SHAH HUF	AHMEDABAD	AACHS4924H	13,91,944	No	2,94,044	Cheque	A/c payee cheque
JIGAR S SHAH HUF	AHMEDABAD	AAIHS5595L	7,00,000	No	8,13,223	Cheque	A/c payee cheque
PARTH D SHAH	AHMEDABAD	FANPS8681D	24,41,932	No	11,85,745	Cheque	A/c payee cheque
PRAPTI DEVANG SHAH	AHMEDABAD	IGGPS7306F	64,84,500	No	31,12,123	Cheque	A/c payee cheque
SEJAL J SHAH	AHMEDABAD	AUEPS5782R	2,00,000	Yes	2,13,588	Cheque	A/c payee cheque
VIREN B SHAH	AHMEDABAD	ANCPS6390M	4,00,000	No	4,00,000	Cheque	A/c payee cheque
JAYESH B SHAH HUF	AHMEDABAD	AAGHJ8772G	40,00,000	No	40,00,000	Cheque	A/c payee cheque
KAUSHAL M GHIYA	AHMEDABAD	AHVPG9795J	50,000	No	50,000	Cheque	A/c payee cheque
MALAV R NAVAB HUF	AHMEDABAD	AALHM6110J	10,00,000	No	10,00,000	Cheque	A/c payee cheque
MALAY N SHAH	AHMEDABAD		2,92,000	No	2,92,000	Cheque	A/c payee cheque
NARESH N SHAH	AHMEDABAD	AGTPS8123P	1,08,000	No	1,08,000	Cheque	A/c payee cheque

PAN # ADIPS3298M

DEVANG JITENDRAKUMAR SHAH PROP.OF SHREE PARSHVA CORPS

Ass.Year : 2020-21

Annexure '3' To Form 3CD

31c. 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 Payee	Address	PAN	Amount of Repayment	Maximum Amount outstanding in the A/c at any time during previous year	Whether Repayment was made by cheque/bank draft/ECS through bank A/c	In case Repayment was made by cheque/bank draft, whether the same was taken/accepted by an A/c payee cheque/DD
SHRI PARSHWA INFRA	AHMEDABAD	ADIPS3299L	4,79,225	66,01,462	Cheque	A/c payee cheque
SHRE PARSHWA SPACECON LLP	AHMEDABAD	ADCFS5951P	138,00,000	163,28,915	Cheque	A/c payee cheque
AJAY HASHMUKH PATEL	AHMEDABAD		11,95,000	16,95,000	Cheque	A/c payee cheque
AVDHI MANISHBHAI SHAH	AHMEDABAD	KCRP5595P	4,00,000	4,00,000	Cheque	A/c payee cheque
JIGAR S SHAH HUF	AHMEDABAD	AAIHS5595L	6,00,000	8,13,229	Cheque	A/c payee cheque
BHADRESH RAMANLAL SHAH huf	AHMEDABAD	AABHS3728J	6,16,618	5,00,000	Cheque	A/c payee cheque
DEVANG J SHAH HUF	AHMEDABAD	AACHS4924H	48,93,862	2,94,044	Cheque	A/c payee cheque
DHOLI DEVI	AHMEDABAD	EUDPD2748K	5,00,000	7,00,000	Cheque	A/c payee cheque
DIPTI D SHAH	AHMEDABAD	ADIPS3299L	80,10,000	35,70,667	Cheque	A/c payee cheque
HETAL SHAH	AHMEDABAD	AJQPS4260B	5,00,000	5,00,000	Cheque	A/c payee cheque
NUPUR JIGAR SHAH	AHMEDABAD	GCYPS2245K	5,00,000	5,00,000	Cheque	A/c payee cheque
SHRUTKUMAR MANISHKUNAR MORKHIYA	AHMEDABAD	DDPPM6374G	3,00,000	3,00,000	Cheque	A/c payee cheque
SURENDRA R SHAH	AHMEDABAD	ALJPS3632A	21,279	8,21,279	Cheque	A/c payee cheque
PRAPTI DEVANG SHAH	AHMEDABAD	IGGPS7306F	40,54,704	31,12,123	Cheque	A/c payee cheque
PARTH D SHAH	AHMEDABAD	FANPS8681D	41,97,868	11,85,745	Cheque	A/c payee

						cheque
;EJAL J SHAH	AHMEDABAD	AUEPS5782R	2,00,000	2,13,588	Cheque	A/c payee cheque

DEVANG JITENDRAKUMAR SHAH PROP.OF SHREE PARSHVA CORPS

PAN # ADIPS3298M

Ass.Year : 2020-21

Annexure '4' To Form 3CD

34a. Details: Assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB

TAN	Section	Payment Nature	Total Amount Payment/Receipt	Total amount on which tax required to be Deducted/ Collected	Total Amount on which tax Deducted /Collected at Spcfd.Rate	Tax Amount Deducted/ Collected	Total amount on which tax Deducted/ Collected < Spcfd.Rate	Tax Amount Deducted/ Collected on Prvs.column	Tax Amount Deducted/ Collected Not deposited to CG
AHMS02020E	194A	INTEREST	28,28,202.00	21,26,195.00	21,26,195.00	2,12,621.00	0.00	0.00	0.00
AHMS02020E	194C	TRANSPORTATION EXP	4,450.00	0.00	0.00	0.00	0.00	0.00	0.00
AHMS02020E	194C	LABOUR CHARGES	3,200.00	0.00	0.00	0.00	0.00	0.00	0.00
AHMS02020E	194-I	RENT EXP.	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00

DEVANG JITENDRAKUMAR SHAH PROP.OF SHREE PARSHVA CORPS

PAN # ADIPS3298M

Ass.Year : 2020-21

Annexure '5' To Form 3CD

34b. Details: If Assessee required to furnish the statement of tax deducted or tax collected

TAN	Form Type	Furnishing Due Date	Furnished Date	Whether the statement of TDS/TCS contains information about all transactions which are required to be reported	Not Reported list
AHMS02020E	26Q	31/10/2019	19/10/2019	Yes	
AHMS02020E	26Q	31/07/2020	10/07/2020	Yes	

DEVANG JITENDRAKUMAR SHAH PROP.OF SHREE PARSHVA CORPS

PAN # ADIPS3298M

Ass.Year : 2020-21

Annexure '6' To Form 3CD

34c. Details: Assessee is liable to pay interest under section 201(1A) or section 206C(7)

TAN	Interest Amount	Amount Paid	Payment Date
AHMS02020E	131.00	131.00	11/10/2019
AHMS02020E	6,116.00	6,116.00	05/06/2020

ANNEXURE 1 TO 6 SIGNED

PLACE : AHMEDABAD
DATE : 12/01/2021

FOR BHADRESH R SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS

BHADRESH R. SHAH
M.No. 17457
Chartered Accountants
AHMEDABAD

PARTNER