

FORM NO. 3CB
[See rule 6G(1)(b)]

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

1. I have examined the balance sheet as at 31st March 2018 and the Profit and loss account for the period beginning from 2017-04-01 to ending on 2018-03-31 attached herewith, of SAMAY DEVELOPER BLOCK NO 01, F P NO :72, OPP GIMKHANA GROUND, NEAR EYE HOSPITAL, UNJHA,, MEHSANA, GUJARAT, 384170 ADIFS0238H.

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 BLOCK NO 01, F P NO :72, OPP GIMKHANA GROUND, NEAR EYE HOSPITAL, UNJHA, MEHSANA, GUJARAT-384170, and 0 branches.

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

(b) Subject to above,-

(A) I have obtained all the information and explanations which, to the best of My knowledge and belief, were necessary for the purposes of the audit.

(B) In My opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from My knowledge and belief, were necessary for the examination of the books.

(C) In My opinion and to the best of My information and according to the explanations given to Me the said accounts, read with notes thereon, if any, give a true and fair view:-

(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2018 ;and

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

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

5. In My opinion and to the best of My information and according to explanations given to Me the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications
1	Others.	REFER NOTES AS ACCOUNTS ENCLOSED

Place VISNAGAR
Date 08/08/2018

Name VASANT S PATEL
Membership Number 040817
FRN (Firm Registration Number) 0107777W
Address BEHIND MODI MARKET, NR JAWAHAR SOCIETY, MARKETYARD ROAD,, VISNAGAR, GUJARAT, 384315

FORM NO. 3CD

[See rule 6G(2)]

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

1	Name of the assessee		SAMAY DEVELOPER			
2	Address		BLOCK NO 01, F P NO :72, OPP GIMKHANA GROUND, NEAR EYE HOSPITAL, UNJHA, , MEHSANA, GUJARAT, 384170			
3	Permanent Account Number (PAN)		ADIFS0238H			
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 number or any other identification number allotted for the same		Yes			
	Sl No.	Type	Registration Number			
	1	Other Indirect Tax/Duty GSTIN	24ADIFS0238H1Z8			
5	Status		Firm			
6	Previous year from		2017-04-01 to 2018-03-31			
7	Assessment Year		2018-19			
8	Indicate the relevant clause of section 44AB under which the audit has been conducted					
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted				
	1	Clause 44AB(a)-Total sales/turnover/gross receipts in business exceeding specified limits				
9	a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?				
		Name				Profit Sharing Ratio (%)
		PATEL PIYUSHBHAI GOVINDBHAI				12.50
		PATEL AMITABEN PIYUSHBHAI				12.50
		PATEL RAJNIBHAI GOVINDBHAI				12.50
		PATEL MINALBEN RAJNIBHAI				12.50
		PATEL NIKUL DILIPBHAI				25.00
		PATEL POOJABEN NIKULBHAI				25.00
9	b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.				
		Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio
		01/11/2017	PATEL RAJNIBHAI GOV INDBHAI	DEL	12.50	0.00
		01/11/2017	PATEL PIYUSHKUMAR GOVINDBHAI	CHANGE	12.50	10.00
		01/11/2017	PATEL NIKUL DILIPBH AI	CHANGE	25.00	10.00
		01/11/2017	PATEL POOJABEN NIKU LBHAI	CHANGE	25.00	10.00
		01/11/2017	PATEL CHANDRIKABEN DILIPBHAI	ADD	0.00	5.00
		01/11/2017	PATEL RINABEN NITIN BHAI	ADD	0.00	5.00
		01/11/2017	PATEL HARSH GIRISHB HAI	ADD	0.00	5.00
		01/11/2017	AMAR KANTILAL PATE L HUF0	ADD	0.00	30.00
10	a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).				
		Sector	Sub Sector			Code
		CONSTRUCTION	Other construction activity n.e.c.			06010
10	b	If there is any change in the nature of business or profession, the particulars of such change				
		Business	Sector	SubSector		Code
		Nil				
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				
		Books prescribed				
11	b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of				

	accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above				
	Books maintained	Address Line 1	Address Line 2	City or Town or District	State PinCode
	CASH BOOK, BANK BOOK, ALL LEDGER	OPP: GYMKHANA	NEAR EYE HOSPITAL	UNJHA	GUJARAT 384170
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above				
	Books Examined				
	CASH BOOK, BANK BOOK, ALL LEDGER				
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).				No
	Section				Amount
	Nil				
13 a	Method of accounting employed in the previous year		Mercantile system		
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.				No
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.				
	Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)	
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).				No
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.				
	ICDS		Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)
	Total				
13 f	Disclosure as per ICDS.				
	ICDS		Disclosure		
	ICDS I - Accounting Policies		REFER NOTES		
	ICDS II - Valuation of Inventories		REFER NOTES		
	ICDS III - Construction Contracts		REFER NOTES		
	ICDS IV - Revenue Recognition		REFER NOTES		
	ICDS V - Tangible Fixed Assets		REFER NOTES		
	ICDS VII - Governments Grants		NO		
	ICDS IX - Borrowing Costs		NO		
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets		REFER NOTES		
14 a	Method of valuation of closing stock employed in the previous year.			At Cost or Net Realisable Value, whichever is lower	
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:				No
	Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)	
15	Give the following particulars of the capital asset converted into stock-in-trade				
	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade	
	Nil				
16	Amounts not credited to the profit and loss account, being:-				
16 a	The items falling within the scope of section 28				
	Description			Amount	
	Nil			0	
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned				
	Description			Amount	
16 c	Escalation claims accepted during the previous year				
	Description			Amount	
	Nil			0	
16 d	Any other item of income				
	Description			Amount	
	Nil			0	
16 e	Capital receipt, if any				
	Description			Amount	
	Nil			0	

17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:										
	Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable			
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-										
	Description of Block of Assets/Class of Assets	Rate of depreciation (In Percentage)	Opening WDV (A)	Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy/Grant (4)	Total Value of Purchases (B) (1+2+3+4)	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
	Plant & Machinery @ 15%	15%	0	15000	0	0	0	15000		2250	12750
	Furnitures & Fittings @ 10%	10%	0	250791	0	0	0	250791		22696	228095
	Plant & Machinery @ 40%	40%	0	67919	0	0	0	67919		27168	40751
* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page											
19	Amounts admissible under sections :										
	S.No	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.							
	Nil										
20 a	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]										
	Description									Amount	
	NIL									0	
20 b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):										
	Nature of fund					Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities		
	Nil										
21 a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc										
	Capital expenditure										
	Particulars									Amount in Rs.	
	Nil									0	
	Personal expenditure										
	Particulars									Amount in Rs.	
	Nil									0	
	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party										
	Particulars									Amount in Rs.	
	Nil									0	
	Expenditure incurred at clubs being entrance fees and subscriptions										
	Particulars									Amount in Rs.	
	Nil									0	
	Expenditure incurred at clubs being cost for club services and facilities used.										
	Particulars									Amount in Rs.	
	Nil									0	
	Expenditure by way of penalty or fine for violation of any law for the time being force										
	Particulars									Amount in Rs.	
	Nil									0	
	Expenditure by way of any other penalty or fine not covered above										
	Particulars									Amount in Rs.	
	Nil									0	
	Expenditure incurred for any purpose which is an offence or which is prohibited by law										
	Particulars									Amount in Rs.	
	Nil									0	

(b) Amounts inadmissible under section 40(a):-											
(i) as payment to non-resident referred to in sub-clause (i)											
(A) Details of payment on which tax is not deducted:											
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)											
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	
(ii) as payment referred to in sub-clause (ia)											
(A) Details of payment on which tax is not deducted:											
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.											
	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
(iii) as payment referred to in sub-clause (ib)											
(A) Details of payment on which levy is not deducted:											
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.											
	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
(iv) fringe benefit tax under sub-clause (ic)											0
(v) wealth tax under sub-clause (ia)											0
(vi) royalty, license fee, service fee etc. under sub-clause (iib).											0
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).											
	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode			
(viii) payment to PF /other fund etc. under sub-clause (iv)											0
(ix) tax paid by employer for perquisites under sub-clause (v)											0
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;											
	Particulars		Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks				
(d) Disallowance/deemed income under section 40A(3):											
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:											Yes
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available						
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)											Yes
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available						

(e) Provision for payment of gratuity not allowable under section 40A(7)					0
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)					0
(g) Particulars of any liability of a contingent nature					
Nature Of Liability				Amount in Rs.	
Nil				0	
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income					
Nature Of Liability				Amount in Rs.	
Nil				0	
(i) Amount inadmissible under the proviso to section 36(1)(iii)					0
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006				0
23 Particulars of any payment made to persons specified under section 40A(2)(b).					
	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)
24 Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.					
	Section	Description	Amount		
Nil					
25 Any amount of profit chargeable to tax under section 41 and computation thereof.					
	Name of Person	Amount of income	Section	Description of Transaction	Computation if any
Nil					
26 (i)*	In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-				
26 (i)A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-				
26 (i)(A)(a)	Paid during the previous year				
	Section	Nature of liability			Amount
Nil					
26 (i)(A)(b)	Not paid during the previous year				
	Section	Nature of liability			Amount
Nil					
26 (i)B	was incurred in the previous year and was				
26 (i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)				
	Section	Nature of liability			Amount
	Tax, Duty, Cess, Fee etc	TDS			94783
26 (i)(B)(b)	not paid on or before the aforesaid date				
	Section	Nature of liability			Amount
Nil					
(State whether sales 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 availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits in accounts				No
	CENVAT	Amount			Treatment in Profit and Loss/Accounts
	Opening Balance				
	CENVAT Availed				
	CENVAT Utilized				
	Closing/Outstanding Balance				
27 b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-				
	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)	
Nil					
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(vii a)				No
	Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received
					Amount of consideration paid
					Fair Market value of the shares
Nil					
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(vii b). If yes, please furnish the details of the same				No

		Name of the person from whom consideration received for issue of shares		PAN of the person, if available		No. of Shares		Amount of consideration received		Fair Market value of the shares			
		Nil											
30		Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid,otherwise than through an account payee cheque,(Section 69D)											No
		Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
		Nil											
31	a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-											
		S.No	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number(if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted during the previous year	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.			
		1	PATEL DEV AL KHODA BHAI	UNJHA	AJZPP971 0C	600000	No	607013	Yes-Cheque	Account payee cheque			
		2	PATEL AM THABHAI R ANCHHOD BHAI	UNJHA	ABYPP834 8K	40000 00	No	4079299	Yes-Cheque	Account payee bank draft			
31	b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-											
		S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.					
		1	MANISHABEN P ARMAR	PALANPUR		201000	Yes-Cheque	Account payee cheque					
		2	SUREKHABEN N. RAVAL	PALANPUR		111000	Yes-Cheque	Account payee cheque					
		3	MEHALBEN SA VANBHAI RAV AL	PALANPUR		211000	Yes-Cheque	Account payee cheque					
		4	CHANDRIKABE N ANILBHAI BA ROT	PALANPUR		79000	Yes-Cheque	Account payee cheque					
		5	RITABEN RAVALL	PALANPUR		100000	Yes-Cheque	Account payee cheque					
		6	DHAVALKUMAR GANPATLAL VYAS	PALANPUR		201000	Yes-Cheque	Account payee cheque					

7	SOLANKI SANG EETABEN VAK HATSINH	PALANPUR		11000	Yes-Cheque	Account cheque	payee
8	SURESHBHAI B ABULAL RAVA L	PALANPUR		111000	Yes-Cheque	Account cheque	payee
9	SHIV SHAKTI W OOD & ENTERP RISE	PALANPUR		11000	Yes-Cheque	Account cheque	payee
10	SATISHKUMAR & CHANDRIKA JOSHI	PALANPUR		161000	Yes-Cheque	Account cheque	payee
11	PRABHABEN D EPAKBHAI JA NI	PALANPUR		611000	Yes-Cheque	Account cheque	payee
12	VEENABEN MA HESHBHAI JAN I	PALANPUR		311000	Yes-Cheque	Account cheque	payee
13	DEVENDRABH AI JANI	PALANPUR		300000	Yes-Cheque	Account cheque	payee
14	BHUBATA RAM & GEETADEVI J OSHI	PALANPUR		311000	Yes-Cheque	Account cheque	payee
15	CHETANKUMA R KASHIRAMB HAI RAJPUT	PALANPUR		61000	Yes-Cheque	Account cheque	payee
16	BHIKHABHAI D HULABHAI PAN CHAL	PALANPUR		111000	Yes-Cheque	Account cheque	payee
17	GITABEN PADH IYAR	PALANPUR		358500	Yes-Cheque	Account cheque	payee
18	HARSHABEN C HAMPAKLAL R AVAL	PALANPUR		358500	Yes-Cheque	Account cheque	payee
19	G.L.DAVE	PALANPUR		472000	Yes-Cheque	Account cheque	payee
20	MAHESHBHAI NAYAK	PALANPUR		11000	Yes-Cheque	Account cheque	payee
21	MAHENDRASIN H VAGHELA	PALANPUR		161000	Yes-Cheque	Account cheque	payee
22	ARVINDBHAI R AJPUT	PALANPUR		200500	Yes-Cheque	Account cheque	payee
23	ABHERAM	PALANPUR		161000	Yes-Cheque	Account cheque	payee
24	GAUTAMBHAI DABHI	PALANPUR		111000	Yes-Cheque	Account cheque	payee
25	BIPINBHAI LAV JIBHAI RAVAL	PALANPUR		21000	Yes-Cheque	Account cheque	payee
26	SHANKARBHAI K MAKWANA	PALANPUR		111000	Yes-Cheque	Account cheque	payee
27	BHAVNABEN V AGHJIBHAI TRI VEDI	PALANPUR		11000	Yes-Cheque	Account cheque	payee
28	BHARATBHAI VAIDHYA	PALANPUR		61000	Yes-Cheque	Account cheque	payee
29	HARSHADBHAI AMRUTLAL M AKWANA	PALANPUR		61000	Yes-Cheque	Account cheque	payee
30	ASHOKKUMAR CHAUHAN	PALANPUR		381000	Yes-Cheque	Account cheque	payee
31	VARSHABEN DI LIPBHAI BEGA DIYA	PALANPUR		61000	Yes-Cheque	Account cheque	payee
32	RAYMALBHAI SARTANBHAI D ESAI	PALANPUR		161000	Yes-Cheque	Account cheque	payee

33	LALITKUMAR MANILAL PAR EKH	PALANPUR		11000	Yes-Cheque	Account cheque	payee
34	BHAVESHBHAI DARJI	PALANPUR		150000	Yes-Cheque	Account cheque	payee
35	MAYURIBEN A SHOKUMAR M ODI	PALANPUR		111000	Yes-Cheque	Account cheque	payee
36	PAL SANJAYKU MAR	PALANPUR		111000	Yes-Cheque	Account cheque	payee
37	PANKAJBHAI T HAKKAR	PALANPUR		111000	Yes-Cheque	Account cheque	payee
38	AMARSINGH C HAMANJI THA KOR	PALANPUR		141000	Yes-Cheque	Account cheque	payee
39	JYOTI CHANDR AMAULESHWA R JOSHI	PALANPUR		15000	Yes-Cheque	Account cheque	payee
40	JAGDISHBHAI SANODARIYA	PALANPUR		1528000	Yes-Cheque	Account cheque	payee
41	DALPESHBHAI SANODARIYA	PALANPUR		660000	Yes-Cheque	Account cheque	payee
42	JYOTIKABEN S URENDRABHAI BHATT	PALANPUR		181000	Yes-Cheque	Account cheque	payee
43	KANUBHAI SH ANKARBHAI P ATEL	PALANPUR		111000	Yes-Cheque	Account cheque	payee
44	KIRAN NATVA RLAL CHAVDA	PALANPUR		100000	Yes-Cheque	Account cheque	payee
45	PARMAR VIJAY KUMAR BOTHA BHAI	PALANPUR		211000	Yes-Cheque	Account cheque	payee
46	SOLANKI VAG HAJIBHAI HIN DUJI	PALANPUR		11000	Yes-Cheque	Account cheque	payee
47	KIRITBHAI JOS HI	PALANPUR		211000	Yes-Cheque	Account cheque	payee
48	NAYNABEN NA GOS	PALANPUR		161000	Yes-Cheque	Account cheque	payee
49	HARSHBHAI B HIKHABHAI SE NMA	PALANPUR		171000	Yes-Cheque	Account cheque	payee
50	KISHANBHAI D HARAMBHAI M AKWANA	PALANPUR		214200	Yes-Cheque	Account cheque	payee
51	KISHANBHAI D HARAMBHAI M AKWANA	PALANPUR		214200	Yes-Cheque	Account cheque	payee
52	SHAILESHKUM AR SOLANKI	PALANPUR		61000	Yes-Cheque	Account cheque	payee
53	APEXABEN SH AILESHKUMAR SOLANKI	PALANPUR		111000	Yes-Cheque	Account cheque	payee
54	LABH SERVICE CENTRE	PALANPUR		261000	Yes-Cheque	Account cheque	payee
55	DAHVALAL BE CHARDAS THA KKAR	PALANPUR		161000	Yes-Cheque	Account cheque	payee
56	SOHANSINGH HARISINGH RA THOD	PALANPUR		21000	Yes-Cheque	Account cheque	payee
57	DIPAKKUMAR JAYNTIBHAI T HAKKAR	PALANPUR		86000	Yes-Cheque	Account cheque	payee
58	R V MARVADIY A	PALANPUR		60000	Yes-Cheque	Account cheque	payee

59	KANTIBHAI BH ATIYA	PALANPUR		161000	Yes-Cheque	Account cheque	payee
60	VARSHABEN P RAVINBHAI MA KWANA	PALANPUR		411000	Yes-Cheque	Account cheque	payee
61	ANKITKUMAR DINESHBHAI R ATHOD	PALANPUR		200000	Yes-Cheque	Account cheque	payee
62	PUSHPABEN VI NODDBHAI SENB HARA	PALANPUR		150000	Yes-Cheque	Account cheque	payee
63	KAMLESHBHAI NANJIBHAI PA RMAR	PALANPUR		374000	Yes-Cheque	Account cheque	payee
64	RAMESHCHAN DRA JIVABHAI PARMAR	PALANPUR		161000	Yes-Cheque	Account cheque	payee
65	VIJAYKUMAR PRAVINBHAI B AVELCHA	PALANPUR		240000	Yes-Cheque	Account cheque	payee
66	NARENDRABH AI MOHANBHA I PARMAR	PALANPUR		221000	Yes-Cheque	Account cheque	payee
67	PAL AJAYKUM AR	PALANPUR		50000	Yes-Cheque	Account cheque	payee
68	VAISHALIBEN ASHOKBHAI G UPTA	PALANPUR		11000	Yes-Cheque	Account cheque	payee
69	MAHESHKUMA R KALURAM D AVE	PALANPUR		61000	Yes-Cheque	Account cheque	payee
70	VANDANABEN GORDHANDAS PATEL	PALANPUR		31000	Yes-Cheque	Account cheque	payee
71	DHIRAJKUMA R JADHAV	PALANPUR		11000	Yes-Cheque	Account cheque	payee
72	MANILAL JAD HAV	PALANPUR		11000	Yes-Cheque	Account cheque	payee
73	BHAVNABEN J AYDEVBHAI N AYAK	PALANPUR		279500	Yes-Cheque	Account cheque	payee
74	C S JADAV	PALANPUR		151000	Yes-Cheque	Account cheque	payee
75	RAKESHBHAI P ARAMSUKHBH AI VAGHELA	PALANPUR		211000	Yes-Cheque	Account cheque	payee
76	USHABEN MAH ENDRAKUMAR JOSHI	PALANPUR		11000	Yes-Cheque	Account cheque	payee
77	RAJUBHAI CHA MANJI THAKO R	PALANPUR		11000	Yes-Cheque	Account cheque	payee
78	NITINBHAI ZA VERI	PALANPUR		21000	Yes-Cheque	Account cheque	payee
79	PRATIXABEN P ARMAR	PALANPUR		161000	Yes-Cheque	Account cheque	payee
80	GUPTA SHAKU NTALABEN AS HOKBHAI	PALANPUR		11000	Yes-Cheque	Account cheque	payee
81	SANJAYBHAI S HANTILAL PAN CHAL	PALANPUR		11000	Yes-Cheque	Account cheque	payee
82	SUBARBHAI N. JADHAV	PALANPUR		11000	Yes-Cheque	Account cheque	payee
83	JASHVANTKU MAR MUGHAT BHAI JADHAV	PALANPUR		11000	Yes-Cheque	Account cheque	payee
84	MINAXIBEN AC HARYA	PALANPUR		261000	Yes-Cheque	Account cheque	payee

85	DIPAKBHAI BALDEVBHAI JOSHI	PALANPUR		171000	Yes-Cheque	Account cheque	payee
86	RAJENDRA MA FATLAL SONI	PALANPUR		51000	Yes-Cheque	Account cheque	payee
87	GEETABEN HARSHADBHAI MEVADA	PALANPUR		86000	Yes-Cheque	Account cheque	payee
88	SEPOY PRAVIN KUMAR	PALANPUR		171000	Yes-Cheque	Account cheque	payee
89	VIJAYKUMAR SHANKARBHAI THAKOR	PALANPUR		61000	Yes-Cheque	Account cheque	payee
90	VINABEN MAK WANA	PALANPUR		171000	Yes-Cheque	Account cheque	payee
91	RAJESHBHAI AMRUTBHAI PATEL	PALANPUR		371000	Yes-Cheque	Account cheque	payee
92	PAL SANJAYKUMAR	PALANPUR		132000	Yes-Cheque	Account cheque	payee
93	ASHABEN AMAR SINGH THAKOR	PALANPUR		22000	Yes-Cheque	Account cheque	payee
94	URVISH HARSH ADBHAI MEVADA	PALANPUR		11000	Yes-Cheque	Account cheque	payee
95	CHANDRIKA JOSHI	PALANPUR		111000	Yes-Cheque	Account cheque	payee
96	UMESH HARKABHAI ZAVERI	PALANPUR		61000	Yes-Cheque	Account cheque	payee
97	RAJESHKUMAR PARMAR	PALANPUR		401000	Yes-Cheque	Account cheque	payee
98	VIDHYABEN RAJENDRABHAI CHAVLA	PALANPUR		21000	Yes-Cheque	Account cheque	payee

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

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

S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
Nil							

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

S.No.	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
Nil				

31 e Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—

	S.No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year					
	Nil									
Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)										
32 a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available									
	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date					
	Nil									
32 b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.				Not Applicable					
32 c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.				No					
	If yes, please furnish the details below									
32 d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year				No					
	If yes, please furnish details of the same									
32 e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73									
	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)									
	S.No	Section	Amount							
	1	80IBA	1036200							
34 a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish				Yes					
	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
	AHMS309 11G	194A	Interest other than Interest on securities	95902	95902	95902	9590	0	0	0
	AHMS309 11G	194C	Payments to contractors	3669023	3669023	3669023	36689	0	0	0
	AHMS309 11G	194H	Commission or brokerage	88500	88500	88500	8850	0	0	0
	AHMS309 11G	194J	Fees for professional or technical services	748300	748300	748300	74830	0	0	0
34 b	Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time				Yes					
	If not, please furnish the details:									
	Tax deduction and collection	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported					

[illegible]

c	Net profit / Turnover	1036200	12500000	8.29%	0	0	0.00%
d	Stock-in-Trade / Turnover	5783640	12500000	46.27%	0	0	0.00%
e	Material consumed/ Finished goods produced	0		0.00%	0		0.00%

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings

	Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
	Nil					

Place **VISNAGAR**
Date **08/08/2018**

Name **VASANT S PATEL**
Membership Number **040817**
FRN (Firm Registration Number) **0107777W**
Address **BEHIND MODI MARKET, NR JAWAHAR SOCIETY, MARKETYARD ROAD, , VISNAGAR, GUJARAT, 384315,**

Form Filing Details	
Revision/Original	Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Plant & Machinery @ 15%	1	15/05/2017	15/05/2017	15000	0	0	0	15000
Total of Plant & Machinery @ 15%								15000
Furnitures & Fittings @ 10%	1	31/12/2017	31/12/2017	29500	0	0	0	29500
	2	02/12/2017	02/12/2017	8400	0	0	0	8400
	3	11/11/2017	11/11/2017	9766	0	0	0	9766
	4	26/07/2017	26/07/2017	203125	0	0	0	203125
Total of Furnitures & Fittings @ 10%								250791
Plant & Machinery @ 40%	1	30/09/2017	30/09/2017	56356	0	0	0	56356
	2	14/09/2017	14/09/2017	11563	0	0	0	11563
Total of Plant & Machinery @ 40%								67919

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			
Furnitures & Fittings @ 10%			

Total of	Furnitures & Fittings @ 10%	
Plant & Machinery @ 40%		
Total of	Plant & Machinery @ 40%	

