M/S.LANDMARK DEVELOPERS

VAIDEHI -II,
BESIDE SHANTI UPVAN,
VAVOL, ,GANDHINAGAR - 382016
Phone : 9377676290

PAN
AAGFL0655C

STATUS
Partnership Firm

AUDIT REPORT

FINANCIAL YEAR	ASSESSMENT YEAR
2019-2020	2020-2021

AUDITORS

ALPA BHAVESH SHAH & CO.
CHARTERED ACCOUNTANTS
102, FIRST FLOOR, CHITRARATH COMPLEX,, NR. PRESIDENT HOTEL LANE,
C.G. ROAD, AHMEDABAD - 380009
Phone : 07926400754 (M) 9825303398

ALPA BHAVESH SHAH & CO.
CHARTERED ACCOUNTANTS

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

*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

Name of the Assessee	**M/S.LANDMARK DEVELOPERS**
Address	**VAIDEHI -II, BESIDE SHANTI UPVAN, VAVOL-GIDC (" K" ROAD) ROAD, VAVOL, GANDHINAGAR, GUJARAT-382016**
Permanent Account Number	**AAGFL0655C**

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 VAIDEHI -II, BESIDE SHANTI UPVAN, VAVOL, GANDHINAGAR 382016 and** 0 branches.

3. (a) *We report the following observations / comments / discrepancies / inconsistencies, if any
(i) NOTE 3 OF SCHEDULE - "O" REGARDING PHYSICAL VERIFICATION OF CASH.
(ii)As per information and explanation given by the Partners of the Firm Balance in GST Input and GST Output Ledgers may not necessarily reconcile with the GSTR3B and GSTR1 Returns filed by the Firm. The same are under reconciliation and rectification wherever necessary and shall be finalized at the time of filing of Annual Return by the Firm. The Current GST Input Credit / GST output Liabilities are stated based on the books of accounts maintained by the Firm. Financial Impact on account of such reconciliation / rectification shall be quantified and accounted for only at the time of finalization of the Annual Return of the Firm.
(b) Subject to above:-

(A) *We have obtained all the information and explanation 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:.

Sr.No.	Qualification Type	Observation/Qualifications

For, **ALPA BHAVESH SHAH & CO.**
CHARTERED ACCOUNTANTS
(Firm Registration No.: **119716W**)

M/S. ALPA B. SHAH & CO. AHMEDABAD CHARTERED ACCOUNTANTS

Alpa B. Shah

Place : **AHMEDABAD**
Date : **17/12/2020**

(ALPA BHAVESH SHAH)
(PARTNER)
Membership No.: **046425**

UDIN : 20046425AAAABE9725

ALPA BHAVESH SHAH & CO.
CHARTERED ACCOUNTANTS

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	**M/S.LANDMARK DEVELOPERS**
2. Address	**VAIDEHI -II, BESIDE SHANTI UPVAN, VAVOL-GIDC (" K" ROAD) ROAD, VAVOL, GANDHINAGAR, GUJARAT-382016**
3. Permanent Account Number or Aadhaar Number	**AAGFL0655C**
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	**Yes** Sr.No. | Type | Registration/ Identification No. 1. | Goods and Service Tax GUJARAT | 24AAGFL0655C1ZS
5. Status	**Partnership Firm**
6. Previous year	**From 01/04/2019 To 31/03/2020**
7. Assessment Year	**2020 - 2021**
8. Indicate the relevant clause of section 44AB under which the audit has been conducted	**Clause 44AB(a)**
8(a). Whether the assessee has opted for taxation u/s 115BA/ 115BAA/ 115BAB ? if Yes then Section under which option exercised	**No**

PART B

9	(a)	If firm or Association of Persons, indicate names of partners / members and their profit sharing ratios.	**As per Annexure 'A' attached**
		In case of AOP, whether shares of members are indeterminate or unknown ?	
	(b)	If there is any change in the partners or members or in their profit sharing ratio since the last day of the preceding year, the particulars of such change	**NO**
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)	**As per Annexure 'B' attached**
	(b)	If there is any change in the nature of business or profession , the particulars of such change.	**NO**
11	(a)	Whether books of account are prescribed under section 44AA , if yes, list of books so prescribed.	**NO**
	(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.)	**As per Annexure 'C' attached**
	(c)	List of books of account and nature of relevant documents examined.	**As per Annexure 'C(i)' attached**
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	**NO**

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		relevant section.)	
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 the affirmative, give details of such changes, and the effect thereof on the profit or loss.	**NIL**
	(d)	Whether any adjustment is required to be made to the profits or loss for complying with 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:	**NO**
	(f)	Disclosure as per ICDS	**As per Annexure 'D' attached**
14	(a)	Method of valuation of closing stock employed in the previous year.	**CLOSING STOCK IS VALUED AT COST.**
	(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		A. Give the following particulars of the capital asset converted into stock-in-trade.	**NIL**
	(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	
16		Amounts not credited to the profit and loss account, being-	
	(a)	the items falling within the scope of section 28	**NIL**
	(b)	the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & service tax where 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 :-	**As per Annexure 'E' attached**
	(a)	Description of asset/block of assets.	
	(b)	Rate of depreciation.	
	(c)	Actual cost or written down value, as the case may be.	
	(ca)	Adjustment made to the written down value under section 115BAA (for assessment year 2020-21 only)	
	(cb)	Adjusted written down value	
	(d)	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 i. 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, ii. Change in rate of exchange of currency, and iii. Subsidy or grant for reimbursement, by whatever name called	
	(e)	Depreciation allowable.	
	(f)	Written down value at the end of year	
19		Amount admissible under sections - 32AC, 32AD, 33AB, 33ABA, 35(1)(i),	**NIL**

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	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			
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	
		(a)	capital expenditure	NIL
		(b)	personal expenditure	NIL
		(c)	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like, published by a political party	NIL
		(d)	expenditure incurred at clubs:-	
			as entrance fees and subscriptions	NIL
			as cost for club services and facilities used	NIL
		(e)	Expenditure by way of penalty or fine for violation of any law for the time being in force;	**As per Annexure 'F' attached 1080**
		(f)	Expenditure by way of any other penalty or fine	NIL
		(g)	Expenditure incurred for any purpose which is an offence or which is prohibited by law	NIL
	(b)		amounts inadmissible u/s 40(a)	
			(i) as payment to non-resident referred to in sub-clause (i)	
			(A) Details of payment on which tax is not deducted:	NIL
			(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed u/s 200(1)	NIL
			(ii) as payment referred to in sub-clause (ia)	
			(A) Details of payment on which tax is not deducted:	NIL
			(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139	NIL
			(iii) as payment referred to in sub-clause (ib)	
			(A) Details of payment on which levy is not deducted:	NIL
			(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139	NIL
			(iv) fringe benefit tax under sub-clause (ic)	NIL
			(v) Wealth tax under sub-clause (iia)	NIL
			(vi) royalty, license fee, service fee etc. under sub-clause (iib)	NIL
			(vii) Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	NIL
			(viii) payment to PF/ other fund etc. under sub-clause (iv)	NIL
			(ix) tax paid by employer for perquisites under sub-clause (v)	NIL
	(c)		Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;	NIL
	(d)		Disallowance/deemed income u/s 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	YES

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			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);	
	(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 in admissible 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 u/s 23 of the Micro Small and Medium Enterprises Development Act, 2006.			**NIL**
23	Particular of payments made to persons specified under section 40A (2) (b).			**As per Annexure 'G' attached**
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.			**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 preceding 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 section139(1)	**As per Annexure 'H' attached**
		(b)	not paid on or before the afore-said date	
	(ii)		* State whether sales tax, goods & service tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, ect. is passed through the profit and loss account.	**YES** **GOODS & SERVICE TAX - 1,06,76,063/-**
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 the accounts.	**As per Annexure 'I' attached**
	(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.			**NO**
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.			**NO**
29A	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? (Yes/No).if yes, Please furnish the following details:			**NO**
29B	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? (Yes/No).if yes, Please furnish the following			**NO**

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	details:			
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	Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92CE, has been made during the previous year? (Yes/No)			**NO**
30B	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? (Yes/No.)			**NO**
30C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year? (Yes/No.)			**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 'Ja' attached**
		(i)	name, address and permanent account number or Aadhaar Number (if available with the assessee) of the lender/ depositor	
		(ii)	amount of loan or deposit taken or accepted	
		(iii)	whether the loan or deposit was squared up during the previous year	
		(iv)	maximum amount outstanding in the account at any time during the previous year;	
		(v)	whether the loan/deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
		(vi)	in case the loan/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.	
	(b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:		**As per Annexure 'Jb' attached**
		(i)	name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the person from whom specified sum is received	
		(ii)	amount of specified sum taken or accepted;	
		(iii)	whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
		(iv)	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.	
		(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the 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 through a bank account		**NIL**
		(i)	Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;	
		(ii)	Nature of transaction;	
		(iii)	Amount of receipt (in Rs.);	
		(iv)	Date of receipt;	

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(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 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**
	(i)	Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer,	
	(ii)	Amount of receipt (in Rs.);	
(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 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**
	(i)	Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;	
	(ii)	Nature of transaction;	
	(iii)	Amount of payment (in Rs.);	
	(iv)	Date of payment;	
(bd)	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 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		**NIL**
	(i)	Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;	
	(ii)	Amount of payment (in Rs.);	
	(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 in an amount exceeding the limit specified in section 269T made during the previous year :-		**As per Annexure 'K' attached**
	(i)	name, address and permanent account number or Aadhaar Number (if available with the assessee) of payee	
	(ii)	amount of repayment	
	(iii)	maximum amount outstanding in the account at any time during the previous year;	
	(iv)	Whether the repayment was made otherwise than by account payee, cheque or account payee bank draft	
	(v)	in case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an 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		**NIL**
	(i)	name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the lender, or depositor or person from whom specified	

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			advance is received;	
		(ii)	amount of repayment 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.	
	(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:-	**NIL**
		(i)	name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;	
		(ii)	amount of repayment 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.	
	(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).			
32	(a)		Details of brought forward loss or depreciation allowance, in the following manner, to the extent available	**As per Annexure 'L' attached**
	(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 can not be allowed to be carry forward in the terms of section 79	**N.A.**
	(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.	**N.A.**
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 :	**As per Annexure 'M' attached**
	(b)		whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details :	**As per Annexure 'N' attached**
	(c)		whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish :	**As per Annexure 'O' attached**
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 the previous year; (iv) closing stock; (v) shortage/excess, if any.	**N.A.**
	(b)		In the case of a manufacturing concern , give quantitative details of the principal items of raw materials, finished products and by-products :- A Raw materials : (i) opening stock; (ii) purchase during the previous year (iii) consumption during the previous year;	**N.A.**

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		(iv) sales during the previous year (v) closing stock; (vi) yield of finished products; (vii) percentage of yield (viii) shortage/excess, if any; B. Finished products/By-products : (i) opening stock; (ii) purchase during the previous year (iii) quantity manufactured during the previous year; (iv) sales during the previous year; (v) closing stock; (vi) shortage/excess, if any;		
36		In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-	**N.A.**	
	(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);		
	(d)	total tax paid thereon		
	(e)	dated of payment with amounts.		
36A		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? (Yes/No.)	**NO**	
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.	**N.A.**	
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.	**N.A.**	
39		Whether any audit was conducted under section 72A of the 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.	**NO**	
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	**9678500**	**0**
	(b)	Gross profit / Turnover	**822163 / 9678500 = 8.49 %**	**0 / 0 = 0 %**
	(c)	Net profit / Turnover	**753665 / 9678500 = 7.79 %**	**0 / 0 = 0 %**
	(d)	Stock in trade/Turnover	**168759176 / 9678500 = 1743.65 %**	**0 / 0 = 0 %**
	(e)	Material Consumed / Finished goods produced	**0 / 0 = 0 %**	**0 / 0 = 0 %**
		(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.	**NIL**	
42		Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B? (Yes/No)	**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? (Yes/No/Not due)	**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:	**NA**	

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For, **ALPA BHAVESH SHAH & CO.**
CHARTERED ACCOUNTANTS
(Firm Registration No.: **119716W**)

M/S. ALPA BHAVESH SHAH
AHMEDABAD
CHARTERED ACCOUNTANTS

Place : **AHMEDABAD**
Date : **17/12/2020**

(ALPA BHAVESH SHAH)
(PARTNER)
Membership No.: **046425**

UDIN : 20046425AAAABE9725

ANNEXURE - A
INFORMATION REGARDING PARTNER

Sl. No.	*Name*	*% Of Share*
1.	GHANSHYAM BACHUBHAI FINVIYA G-301,AKSHARDHAM APARTMENT, BODAKDEV, AHMEDABAD 380015 GUJARAT	22.5 %
2.	RAMCHANDRA BACHUBHAI FINVIYA 7,SARASWATI APARTMENT, OPP.MALINI VADI, BESIDE HINGLAJ MATA MANDIR, AHMEDABAAD 380013 GUJARAT	20 %
3.	KRISHNNAKUTTY PANICKETTY VASUDEVAN 25,SANSKARDHAM SOCIETY,NEAR HARIOM NAGAR, GHODASAR, AHMEDABAAD 380050 GUJARAT	20 %
4.	BABUBHAI ZAVERBHAI PATEL B-36,NEELKANTH NAGAR, HIRAWADI ROAD, SAIJPURBOGHA, AHMEDABAAD 382345 GUJARAT	20 %
5.	GORDHANVHAI DHANJIBHAI PATEL 10,SANSKAR BUNGLOWS,OPP.SUKAN CROSS ROAD, NIKOL-NARODA ROAD,NEW NIKOL, AHMEDABAAD 382350 GUJARAT	7.5 %
6.	DEVENDRASINH UDAJI GOL 1017,MOTO MADH, VAVOL, GANDHINAGAR GANDHINAGAR 382001 GUJARAT	10 %
	TOTAL	**100 %**

ANNEXURE - B
NATURE OF BUSINESS OR PROFESSION

Sr. No.	*Sector*	*Sub-Sector*	*Code*
1.	CONSTRUCTION	OTHER CONSTRUCTION ACTIVITY N.E.C.	06010

ANNEXURE - C
LIST OF BOOKS OF ACCOUNT (MAINTAINED)

Sr. No.	*Name of Books of account*	*Address Line1*	*Address Line2*	*City/ Town/ District*	*Pincode*	*State*
1.	CASH BOOK	VAIDEHI -II,	BESIDE SHANTI UPVAN,	GANDHINAGAR	382016	GUJARAT
2.	BANK BOOK	VAIDEHI -II,	BESIDE SHANTI UPVAN,	GANDHINAGAR	382016	GUJARAT
3.	JOURNAL REGISTER	VAIDEHI -II,	BESIDE SHANTI UPVAN,	GANDHINAGAR	382016	GUJARAT
4.	GENRAL LEDGERS	VAIDEHI -II,	BESIDE SHANTI UPVAN,	GANDHINAGAR	382016	GUJARAT
5.	RECEIPT VOUCHER	VAIDEHI -II,	BESIDE SHANTI UPVAN,	GANDHINAGAR	382016	GUJARAT
6.	PURCHASE REGISTER	VAIDEHI -II,	BESIDE SHANTI UPVAN,	GANDHINAGAR	382016	GUJARAT

ANNEXURE - C(i)
LIST OF BOOKS OF ACCOUNT (EXAMINED)

Sr. No.	*Name of Books of account*
1.	CASH BOOK
2.	BANK BOOK
3.	JOURNAL REGISTER
4.	GENRAL LEDGERS

M/S ALPA BHAVESH SHAH & CO. AHMEDABAD CHARTERED ACCOUNTANTS

5.	RECEIPT VOUCHER
6.	PURCHASE REGISTER
7.	CONVEYANCE DEED
8.	BANK STATEMENT
9.	EXPENSE BILLS/VOUCHERS

***ANNEXURE* - D**

Disclosure as per ICDS

Sr. No.	*ICDS*	*Disclosures*
1.	ICDS I-Accounting policies	Refer "Schedule - O" Note on Accounts forming part of Balance Sheet for the year ended on 31-03-2020
2.	ICDS II-Valuation of Inventories	The closing stock consist of Construction of WIP. It includes Land, Raw Material and Other Expenses direct attributable to Construction. Total carrying amount of inventories :- Rs. 16,83,61,749/- Classification:- Work-in-progress. Amount of inventories:- 3,97,427/- Classification:- Raw Material
3.	ICDS III-Contruction Contracts	The Firm is Developer and not Contractor, Hence this ICDS is not applicable.
4.	ICDS IV-Revenue Recognition	The revenue is recognized as per Accounting Standard9 (AS-9) issued by the Institute of Chartered Accountant of India when significant risks and reward in the porperty transferred on the basis of conveyance deed/sale deed executed in favour of purchaser and possession given to purchaser. During the year 5 conveyance deed has been executed and revenue of the same has been recognised.
5.	ICDS V-Tangible Fixed Assets	Disclosure as per ICDS-V has been made against Clause No. 18 of Form No. 3CD.
6.	ICDS VII-Government Grants	The Firm has not received any government grant during the relevant assessment year. Hence the same ICDS is not applicable
7.	ICDS IX-Borrowing Costs	The Firm has borrowed money during year for Qualifying asset and accordingly interest paid is capitalised in Construction Work In Progress. Total amount of Borrowing cost capitalised during the year :- 25,09,980/-
8.	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	Provisions As Per Clause 13(f) of Notes To 3CD. There is no Contingent Liablities and Contingent Assets.

***ANNEXURE* - E**

DEPRECIATION AS PER INCOME-TAX RULE

Sl. No.	*Assets / Block of Assets*	*Rate of Depr %*	*Actual cost or written down value, as the case may be*	*Additional/deductions during the year with dates; in the case of any addition of an asset, date put to use*					Total Additions		*Total Deduction*	*Total Amount*	Depreciation			*Total Depreciation*	*Net Balance Amount*
				A-Add D-Dedct	Date of additions/ Deductions	Particulars	Amount	In case of addition date put to use. in case of deduction NA	*Before 180 days*	*After 180 days*			*Before 180 days*	*After 180 days*	Additional		
1.	COMPUTER AND PRINTERS	40	31034						0	0	0	31034	12414	0		12414	18620
2.	AIR CONDITIONER	15	80027						0	0	0	80027	12004	0		12004	68023
	TOTAL		**111061**						**0**	**0**	**0**	**111061**	**24418**	0	0	**24418**	**86643**

***ANNEXURE* - F**

DETAILS OF EXPENDITURE BY WAY OF PENALTY OR FINE FOR VIOLATION OF ANY LAW FOR THE TIME BEING IN FORCE

Sr.No	*Details*	*Amount*
1.	GST LATE FEES	1080

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***ANNEXURE* - G**

PAYMENT TO PERSONS SPECIFIED IN SECTION 40A(2)(b)

Sl. No.	*Name of related person*	*PAN*	*Relation*	*Nature of Transaction*	*Amount*
1.	HANSHABEN RAMCHANDRABHAI FINAVIYA	AAGPF5795H	RELATIVE OF PARTNER	INTEREST PAID	391020
2.	HEMABEN G FINAVIYA	AAEPF6780G	RELATIVE OF PARTNER	INTEREST PAID	132418
3.	KAMLABEN BABUBHAI PATEL	ANUPP6157C	RELATIVE OF PARTNER	INTEREST PAID	58857
	TOTAL				**582295**

***ANNEXURE* - H**

B- LIABILITY INCURRED DURING THE YEAR [SECTION 43B(a),(b),(d) or (e)]

Sl. No.	*Section*	*Nature of Liability*	*Amount incurred during the prev. year but remaining outstanding as on the last day of previous year*	*Amount paid /setoff before the due date of filling return/date upto which reported in the tax audit report whichever is the earlier against (3)*	*Amount unpaid on due date of filling return/date upto which reported in the tax audit report whichever is earlier*
(1)	(2)	(3)	(4)	(5)	(6)
1.	43B(a) - tax, duty,cess,fee etc.	CGST	550687	550687	0
2.	43B(a) - tax, duty,cess,fee etc.	SGST	550687	550687	0
3.	43B(a) - tax, duty,cess,fee etc.	GST ON RCM	29346	29346	0
	TOTAL		**1130720**	**1130720**	**0**

***ANNEXURE* - I**

CENTRAL VALUE ADDED TAX CREDITS

CENVAT	*Amount*	*Treatment in Profit and loss account*
Opening Balance	6386312	0
CENVAT Availed	9027646	0
CENVAT Utilized	10586547	CHARGED TO P&L RS. 1,03,93,047/-
Closing Balance	4827411	0

***ANNEXURE* - Ja**

PARTICULARS OF EACH LOAN OR DEPOSIT IN AN AMOUNT EXCEEDING THE LIMIT SPECIFIED IN SECTION 269SS TAKEN CR ACCEPTED DURING THE PREVIOUS YEAR :-

Sl. No.	*Name, Address and Permanent Account Number (if available with the assessee) of the lender or depositor*	*Amount of loan or deposit taken or accepted (Rs.)*	*Whether the loan or deposit was squared up during the previous year*	*Maximum out standing credit balance*	*Whether Taken or Accepted by cheque or bank draft or Electronic Clearing system*	*A/c Payee Cheque or bank draft ?*
1.	HANSHABEN RAMESHCHANDRABHAI FINAVIYA B-302, KENS HEIGHTS, OPP, SWAMINARAYAN FAMALY, SARGAM VATIKA M.G. ROAD, NIKOL, AHMEDABAD PAN : AAGPF5795H	250000	No	4033428	Cheque	Yes
2.	CHHAGANBHAI PARBATBHAI SODVADIYA 24, Muktidham Society,Hirawadi Road,Saijpur Bogha,Ahmedabad PAN : AFSPS6808K	500000	No	534820	Cheque	Yes
3.	HASMUKHBHAI CHHGANBHAI SODVADIYA 24, Muktidham Society,Hirawadi	600000	No	653647	Cheque	Yes

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	Road,Saijpur Bogha,Ahmedabad PAN : BSLPS2293F					
4.	MANSI RAVI PANELIYA A/49, Vikram Park Tenament,Opp Bajrang Ashram, Thakkarbapa Nagar, Ahmedabad PAN : DCHPP2956Q	1000000	No	1059017	Cheque	Yes
5.	NAYANABEN HASMUKHBHAI SODVADIYA 24, Muktidham Society,Hirawadi Road,Saijpur Bogha,Ahmedabad PAN : FEIPS2701P	250000	No	272426	Cheque	Yes
6.	PRAHLADBHAI JIVRAMDAS PATEL 66,Pushpak Bunglows,Ambali-Bopal Road,Daskroi,Ahmedabad PAN : ACCPP5290M	200000	No	200000	Cheque	Yes
7.	PRAVINKUMAR SHARMA A	300000	Yes	300000	Cheque	Yes
8.	SHOBHNABEN JAYANTIBHAI SANGANI D/2/6,Dwarkesh Apprtment,Lad Society,Bodakdev Ahmedabad - 380054 PAN : BSVPS2804J	500000	No	523901	Cheque	Yes
	TOTAL	**3600000**				

***ANNEXURE* - Jb**

PARTICULARS OF EACH SPECIFIED SUM IN AN AMOUNT EXCEEDING THE LIMIT SPECIFIED IN SECTION 269SS TAKEN OR ACCEPTED DURING THE PREVIOUS YEAR :-

Sl. No.	*Name, address and Permanent Account Number (if available with the assessee) of the person from whom specified sum is received*	*Amount of specified sum taken or accepted (Rs.)*	*Whether squared up during the year*	*Whether Taken or Accepted by cheque / bank draft / Electronic Clearing system*	*A/c Payee Cheque or bank draft ?*
1.	HARSHANA JAYDEEPSINH DABHI 11,Shefali Bunglows, Near Ambika Nagar, Odhav Industrial Estate, Ahmedabad, Gujarat, 382415 PAN : BDMPC3222N	1785000	No	Cheque	Yes
2.	JAYANTIKUMAR BHARATBHAI PATEL Shaktipuravas, khavad, Kalyanpura, Mahesana, Kadi Gujarat,382165 PAN : CMVPP2886G	1810000	No	Cheque	Yes
3.	DIPALIBEN SUNITKUMAR PATEL Harkundi, Panchmahais, Godhra,Gujarat,389340 PAN : DBVPP2074J	2100000	Yes	Cheque	Yes
4.	BHUMIKABEN JIGNESHBHAI KHORADIYA B-304 Maharathi Appartment, Naroda, Ahmedabad City, Gujarat-382330 PAN : FOQPK4786C	1960000	No	Cheque	Yes
5.	VISHALKUMAR MAHESHKUMAR DARJI A	1493000	No	Cheque	Yes
6.	AMITKUMAR VISHNUBHAI SUTHAR Ambaji Matana madir Pase, Jotana, Mahesana, Gujarat,384421 PAN : ENEPS7944N	1450000	No	Cheque	Yes
7.	KALPESH JAGDISH DARJI E-217, Panchsheel-3, Raheja Township, L.S. Raheja Marg, Malad East, Mumbai - 400097 PAN : AKZPD7843F	900000	No	Cheque	Yes

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8.	RAMESHBHAI JINABHAI PATEL 188/2, Surynarayan Society, Sector-25,Gandhinagar Gujarat-382024 PAN : BLVPP1927J	1400000	No	Cheque	Yes
9.	Dilipkumar Jagdishbhai Panchal 18 Mahavir Park Society, Nikol Road, Nava Naroda, Ahmadabad City, Gujarat, 382330 PAN : EPLPS7005R	1929000	No	Cheque	Yes
10.	DILIP KANTILAL PATEL A	50000	No	Cheque	Yes
11.	BHARATSINH CHANDUJI CHAVDA 5-4,Gujarati Shala Same No Bhag, Bilodra, Gandhinagar,Gujarat,382810 PAN : ATTPC5679H	1980000	No	Cheque	Yes
12.	RAJESHBHAI JAYANHTILAL SHETH 1271, SHIVAM SOCIETY, SECTOR-27, GANDHINAGAR, GUJARAT-382028 PAN : BIQPS5706L	1000000	No	Cheque	Yes
13.	NITESHKUMAR PATEL 4/27, VADI VAS, CHARADA, GANDHINAGAR. PAN : BVEPP5283J	200000	No	Cheque	Yes
14.	ANKIT VASHISTH HOUSE NO. 10, FLAT NO. 199, SAMEER PALACE, SECTOR 29, GANDHINAGAR, GUJARAT-382028 PAN : AIYPV2911P	772000	No	Cheque	Yes
15.	PRAVINKUMAR SOMABHAI KHARADI 414/2, SECTOR-5 A, GANDHINAGAR, SECTOR 6, GUJARAT-382006 PAN : AZKPK7294D	1800000	No	Cheque	Yes
16.	SANJAYBHAI PATEL 742, AANTO PATEL VAS, VAVOL, GANDHINAGAR PAN : AXJPP1206B	240000	No	Cheque	Yes
17.	KANTI PRABHA HALKEYRAM KAHAR D 204, VAIDEHI APPARTMENT, VAVOL GANDHINAGAR, GUJARAT-382016 PAN : BQHPK0005M	400000	No	Cheque	Yes
18.	DAXA HEMANTKUMAR RAVAL 158-3, CH TYPE, SECTOR 17, GANDHINAGAR, GUJARAT-382016 PAN : AOCPP4150Q	500000	No	Cheque	Yes
19.	HASMUKH NAGARDAS PAREKH A PAN : CJTPP7398J	200000	No	Cheque	Yes
20.	SATYAJITSINH SAMERSINH BHATI CHORIVAD, SABARKANTHA, GUJARAT. PAN : DJOPB0576G	300000	No	Cheque	Yes
21.	JAYSHRIBEN KHUMANSINH BIHOLA A-205, DWARKESH RESI. VAVOL, GADHINAGAR. PAN : BKOPB8953J	2500000	No	Cheque	Yes
22.	BIJAYA KUMAR GOUDA CCC (IMT CABIN), HQ SWAC(U) IAF, SECTOR -9, GANDHINAGAR, GUJARAT-382010 PAN : AGQPG5226L	2250000	No	Cheque	Yes
23.	PRIYANKA SINGH 34/2, SECTOR 13, GANDHINAGAR, GUJARAT- 382016 PAN : DKTPS6957N	1255000	No	Cheque	Yes
24.	PRATIMA KUMARI SINGH A-201, DWARKESHRESIDENCY, BEHIND	1860000	No	Cheque	Yes

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	GOKILPURA, K ROAD, VAVOL, GANDHINAGAR, GUJARAT-382016 PAN : DWHPS1858A				
25.	PRAVEEN SINGH 34/B, DEFENCE COLONY, AIR FORCE ROAD, JAMNAGAR, GUJARAT-361006 PAN : AQPPS6446K	1250000	No	Cheque	Yes
26.	HARDIK RAVAL 45, ANILPARK SOCIETY, NEAR OCTROY NAKA, NARODA, AHMEDABAD, GUJARAT-382330 PAN : AYNPR6341J	1000000	No	Cheque	Yes
27.	AVANI BEN THAKAR F2-404, MATRUVATIKA, OPP. AYOJANNAGAR, SP RING ROAD, VINZOL, AHMEDABAD, GUJARAT- 382445 PAN : AVPPT2933H	800000	No	Cheque	Yes
28.	ANIRUDDHSINH RAGHUVIRSINH KUMPAVAT BHAVANGADH, TA. VADLI, SABARKANTH, GUJARAT. PAN : DMMPK8052F	1285000	No	Cheque	Yes
29.	NAMAN MUKESHBHAI VAISHNAV A-3, VIJAY APPARTMENT, VAVOL, GANDHINAGAR,GUJARAT. PAN : AVEPV7055P	1600000	No	Cheque	Yes
30.	PRASHANTKUMAR NATHABHAI PATEL E/2, VIJAY APARTMENT,VAVOL, GANDHIDAGAR. PAN : AUDPP9746P	700000	No	Cheque	Yes
31.	GOPALBHAI MOHANBHAI CHAUHAN 144/1, B-1 TYPE, NEAR KADI SCHOOL, SECTOR23, GANDHINAGAR, GUJARAT - 382024 PAN : ALPPC8137Q	920000	No	Cheque	Yes
32.	PRAKASH VISANDAS BHAKTANI B-2 VIJAY APARTMENT, VAVOL, GANDHINAAGAR, GUJARAT. PAN : AMPPB2107A	1050000	No	Cheque	Yes
33.	MANSINH KHUMANSINH RATHOD 61/1, J TYPE, SECTOR-6, GANDHINAGAR-382006 PAN : ANBPR8990G	840000	No	Cheque	Yes
34.	DAXABEN HARESHKUMAR VYAS AVAKAR SOCIETY, SAGDALPUR, GANDHINAGAR, GUJARAT-382315 PAN : AYEPV3578N	1512000	No	Cheque	Yes
35.	CHIRAG ISHWARBHAI PRAJAPATI 116, NARAYAN NAGAR, VAVOL, GANDHINAGAR, GUJARAT- 382016 PAN : AYNPP0218Q	1050000	No	Cheque	Yes
36.	SIDDHNATH RAGHUNATH SAROJ VALAND VAS, NANDOL, GANDHINAGAR-382305 PAN : CPZPS9113J	390000	No	Cheque	Yes
37.	PRAKASHKUMAR PURUSHOTAMBHAI CHAUHAN 1240/1, SECTOR2-A, GANDHINAGAR, GUJARAT-382007 PAN : AHUPC2588C	1360000	No	Cheque	Yes
38.	SHOBHANABEN SHAILESHBHAI PATEL 103, KANODIYAPURA, LANVA, CHANSAMA, PATAN, GUJARAT- 384229 PAN : BKUPP1611B	1000000	No	Cheque	Yes
39.	SHAILESHKUMAR KANAIYALAL VYAS	300000	No	Cheque	Yes

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	B-201, VAIDEHI-2 RESIDENCY, NEAR SHANTIVAN, K ROAD, VAVOL, GANDHINAGAR - 382016 PAN : AGUPV8504C				
40.	VIPULKUMAR PREMJIBHAI RATHOD 1930-D-4, VIJAY APPARTMENT, VAVOL, GANDHINAGAR, GUJARAT - 382016 PAN : AOMPR4913F	250000	No	Cheque	Yes
41.	SHAILESHBHAI MANGALDAS PATEL 878-K, PATEL VAS, NEAR RAMJI TEMPLE, VAVOL, GANDHINAGAR, GUJARAT-382016 PAN : AMMPP1276F	350000	No	Cheque	Yes
42.	ANKITKUMAR VINUBHAI PATEL Sarsa,Kheda,Vasna-Margia,Gujrat-387120 PAN : ARLPP2002K	1500000	No	Cheque	Yes
43.	PRIYANKABEN SHAILESHKUMAR PATEL 878-k,M.B Patel Vas, Nera Ramji Temple,Vavol, Gandhinagar Gujarat,382016 PAN : BJJPP8420N	2480000	No	Cheque	Yes
44.	SATVENDRASINH PAMAR S	700000	No	Cheque	Yes
45.	SATYENDRASINH Command Accounts Section, HQ Cac, Air Force Station Bamrauli Uttar Pradesh-211012 PAN : AYUPS6436Q	2240000	No	Cheque	Yes
46.	KAMLABEN NATVARSINH CHAVDA Panchabhag, Bilodra,Gandhinager, Gujarat-382810 PAN : ABBPD7142E	2100000	No	Cheque	Yes
47.	VIRAJ RASHMIKANT RAVAL 2685, Vijay Apartment, Vavol, Gandhinagar,Gujarat-382016 PAN : BFZPR8552K	1050000	No	Cheque	Yes
48.	JAIMINKUMAR MATHUBHAI RATWA 324, Gajinagar, Undhava, Vadodara, Karali, Gujarat,39 PAN : BGFPR8027Q	2002000	No	Cheque	Yes
49.	PRABHAT RANJANKUMAR Kamal Prasad, Village-Semra, Semra, Thawe, Gopalganj, Bihar, 841440 PAN : AOCPK3171J	2240000	No	Cheque	Yes
50.	DILIPKUMAR CHANDULAL SHAH A	2250000	No	Cheque	Yes
51.	SANTOSHKUMAR ROUT Nagwas, Madhubani Bihar-847222	2151000	No	Cheque	Yes
52.	RAKESHKUMAR SHAH Pirganj (village),Pawai,Gurubazar,Katihar Bihar,854104 PAN : CARPS1654M	2560000	No	Cheque	Yes
53.	RAKESHKUMAR RAVI A	2240000	No	Cheque	Yes
54.	MEHULKUMAR MANUBHAI BAROT 10, Suryodaynagar, Nr Kedamath Society,Radhanpur Road, Mahesana,Gujarat,384001 PAN : AYFPB4694L	1890000	No	Cheque	Yes
55.	HARTEL IND PVT LTD	2600000	No	Cheque	Yes

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	Shop No-507, Abhishek Buridirg,Sextor-11, Gandhinagar,382011 PAN : AAECH3756P				
56.	PIYUSH BABUBHAI PATEL M/10/113,Shivam Apartment, Sector-24, Gandhinagar - 382024 PAN : ANLPP3101F	1785000	No	Cheque	Yes
57.	MINAXI SHARMA Plot No.442/2, Sector-13, Gandhinagar - 382016 PAN : BRTPS0171D	1100000	No	Cheque	Yes
58.	SACHIN SATALE 14, Panjab Colony, Khandwa, Madhya Pradesh,450001 PAN : AZPPS8648J	1810000	No	Cheque	Yes
59.	JAGDISHBHAI JOITABHAI CHAUDHARI 3-73,Dhuniya vas, Mota Meda, Banaskantha, Gujarat-385310 PAN : AUOPC9041R	1700000	No	Cheque	Yes
60.	SUKHDEVSINH M GOHIL Plot No-256/2, Sector-26, Gandhinagar, Gujarat,382028 PAN : AIFPG0075N	100000	No	Cheque	Yes
61.	SHASHIKANT MAHENDRAKUMAR PANDYA 15/1,GhType, Sarkari Vasahat, Gandhinagar,Sector-22, Gujarat,382021 PAN : AHYPP8536B	1785000	No	Cheque	Yes
62.	BINABEN M JADEJA Block No-58-C Vishnuvihar Society Main Road Kalawad Road Rajkot	500000	No	Cheque	Yes
63.	NAYANKUMAR SATISHBHAI JOSHI Blok No-8/3, Chh Type Quaters, Sector-16, Gandhinagar,Gujarat,382016 PAN : BXLPJ2218Q	2100000	Yes	Cheque	Yes
64.	JILUJI BAHECHARJI BIHOLA 609, Darbar Vas,Ishanpur Mota, Gandhinagar,Gujarat, 382355 PAN : ADIPB8566H	1550000	No	Cheque	Yes
65.	BHARATBHAI ISHWARBHAI PATEL Shardapark Society, Near Maruti Society, Vishnagar Road Unjha, Mahesana, Gujarat,384170 PAN : ATZPP8840K	2000000	Yes	Cheque	Yes
66.	HARDIKKUMAR VASHRAMBHAI JANI 19,Nilkanth Society, Mansa, Gandhinagar, Gujarat,382845 PAN : AMCPJ2128E	200000	No	Cheque	Yes
67.	SHAKIYA ANILKUMAR Shakya, Rashakpur, Rashakpur, Sakeet, Etah, Uttar Pradesh-207121 PAN : AOZPK6199P	501000	No	Cheque	Yes
68.	DHARMESHKUMAR MANJIBHAI DARJI k-22,Shaktidhara Society, Ambaji, Banaskantha, Gujarat.385110 PAN : AISPD6434D	1470000	No	Cheque	Yes
69.	GOPALNATH SOLANKI Block- No-345/7,Chh-Type, Sector-28 Gandhinagar, Gujarat-382028 PAN : AFHPS9048G	2100000	Yes	Cheque	Yes
70.	VINABEN S PANCHAL Trupati Asian Green, Nr.Ramnagar,ider,	1510000	No	Cheque	Yes

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	Sabarkantha, Gujarat 383430 PAN : CVMPP6716K				
71.	KANTIBHAI DAYABHAI PATEL D-11, Vijay Appartment Vavol Gandhinagar, Gujarat-382016 PAN : ACKPP7908E	1000000	No	Cheque	Yes
72.	ANKITA SURENDRASINH VAGHELA 2133, Somnath Society, Kolavada, Gandhinagar Gujarat,382028 PAN : AGZPV5266C	1700000	No	Cheque	Yes
73.	BHANUBEN BALDEVBHAI PARMAR Indira Avas, Hudco, Kolavada, Gandhinagar,Gujarat,382028 PAN : CNWPP3737J	400000	No	Cheque	Yes
74.	DHARA ATULKUMAR ARUNKAR 9/8 Chh Type Quaters, Sector-28, Gandhinagar, Gujarat-382028 PAN : BSFPA1002C	1600000	No	Cheque	Yes
75.	HEMPRABHA HITESH MAKAD K-58, vishnu Colony,IInd extn, Kamla Nehru Nagar, Jodhpur, Sadliya, Rajasthan,342001 PAN : AZAPG5409N	210000	No	Cheque	Yes
76.	AGARWAT MITULKUMAR GIRISHCHANDRA 100,Acharyakul Shikshak Society, Bhavnagar, Gujarat-364004 PAN : AQCPA7010Q	1595000	No	Cheque	Yes
77.	VIJAYSINH R CHAVDA Shubham Residency,Blook No,I 305 Vavol Kolavada Road Gandhinagar, Gujarat-382016 PAN : AIOPC2113N	450000	No	Cheque	Yes
78.	ANJU MEWARA 241 Pipaliwali Gali, 12 Pal Road Masuria, Jodhpur Rajasthan,342001 PAN : AOEPA2924B	50000	No	Cheque	Yes
	TOTAL	**101010000**			

ANNEXURE - K

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 :-

Sl. No.	*Name, Address and Permanent Account Number (if available with the assessee) of the payee*	*Amount of repayment (Rs.)*	*Maximum out standing credit balance*	*Whether repayment was by cheque or bank draft or Electronic Clearing system*	*A/c Payee Cheque or bank draft ?*
1.	JANKI ASSOCIATES B-91, PRIME PLAZA, NR. WIAA, BODAKDEV, AHMEDABAD. PAN : AAKFJ9696H	3005773	2816148	Cheque	Yes
2.	MITHLESHDEVI DINESH SINGH 34/B, DEFENCE COLONY, AIRFORCE ROAD, JAMNAGAR 0 PAN : BCKPD1670G	800000	800000	Cheque	No
3.	SAVITABEN BACHUBHAI FINAVIYA B-302, KENS HEIGHTS, OPP, SWAMINARAYAN FAMALY, SARGAM VATIKA M.G. ROAD, NIKOL, AHMEDABAD PAN : ADEPF5945N	250000	250000	Cheque	Yes
4.	VAIDEHI CORPORATION	950000	2800000	Cheque	Yes

M/S ALPA BHAVESH SHAH & CO.
AHMEDABAD
CHARTERED ACCOUNTANTS

	GROUND FLOOR, VAIDEHI RESIDENCY - 2, BEHIND SHANTIVAN ROAD VAVOL, GANDHINAGAR - 382016 PAN : AALFV1238Q				
5.	RAGHUSINH HIMMATSINH GOL 6-A, NEAR PETROLPUMP, SEC.-6 GANDHINAGAR, GUJARAT. PAN : AAZPG4837C	350000	350000	Cheque	Yes
6.	VINAYSINH RAMSINH CHAVDA SHUBHAM RESI. BLOCK NO. I -305, VAVOL, GANDHINAGAR. PAN : AIOPC2113N	250000	250000	Cheque	Yes
7.	JANKHITBHAI CHANDUBHAI PRAJAPATI 66, PUSHPAK BUNGLOWS, AMBLI, BOPAL ROAD DASKROI, AHMEDABAD PAN : ACCPP5290M	600000	600000	Cheque	Yes
8.	REKHABEN CHATURBHAI PATEL A PAN : AFIPP4764R	165037	4405475	Cheque	Yes
9.	HASU INVESTMENT 206,Palm Arcade,Sukan Char Rasta,Nikol,Ahmedabad PAN : AAACH3852J	3835895	3585303	Cheque	Yes
10.	MANISHBHAI DHANABHAI PATEL A PAN : AIUPP3109R	470680	1770680	Cheque	No
11.	PRAVINKUMAR SHARMA A	300000	300000	Cheque	Yes
12.	RAMESHBHAI VALJIBHAI SHELADIYA A PAN : ABIPS3489C	267800	1211324	Cheque	Yes
13.	PRIYANKABEN SHAILESHKUMAR PATEL 878-k,M.B Patel Vas, Nera Ramji Temple,Vavol, Gandhinagar Gujarat,382016 PAN : BJJPP8420N	491500	2700000	Cheque	Yes
	TOTAL	**11736685**			

***ANNEXURE* - L**

BROUGHT FORWARD LOSSES OR DEPRECIATION ALLOWANCES

Sr.No	Assessment Year	Nature of loss / Allowance	Amount as Returned	All losses/ allowances not allowed u/s 115BAA	Amount as adjusted by withdrawal of depreciation u/s 115BAA	Amount as Assessed (give reference to relevant order)	Order No. & Date	Remarks
1.	2016 - 2017	Loss from business other than loss from speculative business or specified business	1000	0	0	1000	CPC/1617/A5/1635406525 DATED 25/10/2016	AS PER 143(1)
2.	2017 - 2018	Unabsorbed Depreciation	5070	0	0	5070	CPC/1718/A5/1745625910 DATED 03/03/2018	AS PER 143(1)
3.	2018 - 2019	Unabsorbed Depreciation	9380	0	0	9380	CPC/1819/A5/1837425589 DATED 03/02/2019	AS PER 143(1)
4.	2019 - 2020	Unabsorbed Depreciation	30631	0	0	30631	CPC/1920/A5/1961487492	AS PER 143(1)
	TOTAL		**46081**	**0**	**0**	**46081**		

M/S ALPA BHAVESH SHAH & CO. AHMEDABAD CHARTERED ACCOUNTANTS

ANNEXURE - **M**

ASSESSEE IS REQUIRED TO DEDUCT OR COLLECT TAX AS PER THE PROVISIONS OF CHAPTER XVII-B OR CHAPTER XVII-BB

Sl. No.	*Tax deduction and collection No.(TAN)*	*Section*	*Nature of payment*	*Total amount of payment or receipt of the specified in (3)*	*Total amount on which tax was required to be deducted or collected out of (4)*	*Total amount on which tax was deducted 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 sp. rate out of (7)*	*Amount of tax deducted or collected out of (8)*	*Amount of tax deducted or collected not deposited to the credit of central Govt. out of (6) and (8)*
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	AHML02433E	194A	INTEREST OTHER THAN INTEREST ON SECURITIES	2509980	2509980	2509980	250998	0	0	0
2.	AHML02433E	194J	FEES FOR PROFESSIONAL OR TECHNICAL SERVICES	937500	885500	885500	88550	0	0	0
3.	AHML02433E	194-I	RENT	80350	80350	80350	1608	0	0	0
4.	AHML02433E	194C	PAYMENT TO CONTRACTORS	27863279	27844829	27844829	287933	0	0	0
	TOTAL				**31320659**	**31320659**	**629089**	**0**	**0**	**0**

ANNEXURE - **N**

ASSESSEE IS REQUIRED TO FURNISHED THE STATEMENT OF TAX DEDUCTED OR TAX COLLECTED

Sl. No.	*Tax deduction and collection No. (TAN)*	*Type of Form*	*Due date for furnishing*	*Date of furnishing*	*Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported*
	(1)	(2)	(3)	(4)	(5)
1.	AHML02433E	Form 26Q	31/07/2019	27/07/2019	Y
2.	AHML02433E	Form 26Q	31/10/2019	18/10/2019	Y
3.	AHML02433E	Form 26Q	31/01/2020	22/01/2020	Y
4.	AHML02433E	Form 26Q	31/07/2020	29/06/2020	Y

ANNEXURE - **O**

ASSESSEE IS LIABLE TO PAY INTEREST UNDER SECTION 201(1A) OR SECTION 206C(7)

Sl. No.	*TAN*	*Amount of interest u/s 201(1A) /206C(7) is payable*	*Amount of Payment*	*Date of payment*
1.	AHML02433E	255	255	14/05/2019
2.	AHML02433E	10	10	18/06/2019
3.	AHML02433E	450	450	12/07/2019
4.	AHML02433E	760	760	16/09/2019
5.	AHML02433E	3150	3150	10/10/2019
6.	AHML02433E	175	175	07/09/2019
7.	AHML02433E	55	55	07/01/2020
8.	AHML02433E	285	285	04/12/2019
9.	AHML02433E	45	45	07/01/2020
10.	AHML02433E	1050	1050	14/02/2020
11.	AHML02433E	1670	1670	03/06/2020
12.	AHML02433E	50	50	05/06/2020
	TOTAL	**7955**	**7955**	

M/S. ALPA BHAVESH SHAH & CO. AHMEDABAD CHARTERED ACCOUNTANTS

For, **ALPA BHAVESH SHAH & CO.**
CHARTERED ACCOUNTANTS
(Firm Registration No.: **119716W**)

M/S ALPA BHAVESH SHAH & CO. AHMEDABAD CHARTERED ACCOUNTANTS

A. B. Shah

(ALPA BHAVESH SHAH)
(PARTNER)
Membership No.: **046425**

Place : **AHMEDABAD**
Date : **17/12/2020**

UDIN : 20046425AAAABE9725

M/S. LANDMARK DEVELOPERS

NOTES FORMING PART OF FORM NO.3CD
FOR THE YEAR ENDED ON 31ST MARCH, 2020

Clause - 9(b) : In case of any change in the Partners or in their Profit sharing ratio:
As per the information and explanation given to us by the Partners of the assessee firm there is no change in the profit sharing ratio of the partners.

Clause – 10(a): Nature of Business or Profession
Property Developers.

Clause – 10(b): Change in Nature of Business or Profession:
As per the information and explanation given to us by the Partners of the firm, there is no change in Nature of Business or Profession during the year as compared to the immediately Preceeding Previous year.

Clause –11(b): Books of Accounts Maintained
The assessee is maintaining its books of accounts on computerized system. The books of account are generated by such computerized system.

Clause – 11(c): Books of Accounts Examined
The books of account have been examined by us on test check basis to the extent felt necessary to draw only reasonable conclusion there from.

Clause – 13(a):METHOD OF ACCOUNTING EMPLOYED:
The assessee firm is following accrual system of accounting in respect of all items of income and expenditure which has a material bearing on the financial statements.

Clause – 13(b): WHETHER ANY CHANGE IN METHOD OF ACCOUNTING EMPLOYED:
As per the information and explanation given to us by the Partners of the assessee firm there is no change in the method of accounting.

Clause – 13(f): Disclosure as per ICDS
ICDS X:- Provisions, Contingent Liabilities And Contingent Assets

Description	Provision As on 31.03.2019	Expense Charged	Excess Provision written back	Provision made during the Current Year	Provision As On 31.03.2020
Unpaid Electricity Exp	-	-	-	7,235/-	7,235/-

M/S. ALPA BHAVESH SHAH & CO. CHARTERED ACCOUNTANTS AHMEDABAD

Clause – 21(d): Amount inadmissible u/s.40A (3) and 40A (3A) read with Rule 6DD

AMOUNT INADMISSIBLE U/s. 40A (3) and 40A(3A) READ WITH RULE 6DD OF THE I.T. ACT, 1961

a) Payment in excess of Rs. 10,000/- made by cash: NIL

b) In respect of payment by way of Cheque or Bank Draft:

In this regard we have to state that it is not possible for us to verify whether the payments in excess of Rs. 10,000/- have been made otherwise than by account payee cheque or account payee bank draft as the necessary evidences are not in the possession of the assessee.

Clause-26(B)(a):

In respect of any sum referred to in clause (a), (b), (c), (d), (e) or (f) of section 43B, the liability for whichWas incurred in the previous year and waspaid on or before the due date for furnishing the return of income of the previous year u/s. 139(1);

Particulars	CGST	SGST	Date of Payment
Tax on Supply	5,50,682/-	5,50,682/-	24/06/2020
Tax on RCM	14,673/-	14,673/-	24/06/2020
Tax on Supply	5/-	5/-	16/10/2020
Total	**5,65,360/-**	**5,65,360/-**	

Clause – 31(a): Particulars of each acceptance of loan or deposit amount exceeding the limit specified in Section 269SS taken or accepted during the previous year

In respect of acceptance by cheque/draft we have to state that it is not possible for us to verify whether acceptance in excess of Rs. 20,000/- have been made otherwise than by account payee cheque or bank draft as necessary evidences are not in possession of assessee.

Clause – 31(b): Particulars of each acceptance of specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the year

In respect of acceptance by cheque/draft we have to state that it is not possible for us to verify whether acceptance in excess of Rs. 20,000/- have been made otherwise than by account payee cheque or bank draft as necessary evidences are not in possession of assessee

Clause – 31(c): Particulars of each repayment of loan or deposit or specified sum amount exceeding the limit specified in Section 269T made during the previous year.

1.) In respect of payment by cheque we have to state that it is not possible for us to verify whether repayment in excess of Rs.20,000/- have been made otherwise than by account payee cheque or bank draft as necessary evidences are not in possession of assessee.

M/S ALPA BHAVESH SHAH & CO. AHMEDABAD CHARTERED ACCOUNTANTS

2.) Interest accrued on Loan or Deposit is not considered as a part of Loan.

Clause – 34(a) : Whether the assessee has complied with the provisions of Chapter XVII-B regarding deduction of tax at source and regarding the payment thereof to the credit of the Central Government.

PARTICULARS OF TAX DEDUCTED AND PAID TO THE CREDIT OF THE CENTERAL GOVERNMENT [VIDE PART – B CLAUSE NO.27 (b) (IV)

SR. NO.	PARICULARS OF PAYMENT	TAX DEDUCTED	AMOUNT PAID	DATE OF PAYMENT
1.	TDS ON CONTRACTOR	9,478/-	9,478/-	29/04/2020
2.	TDS ON INTEREST OTHER THEN SECURITIES	2,02,085/-	2,02,085/-	29/04/2020
3.	TDS ON CONTRACTOR	21,960/-	21,960/-	3/6/2020
4.	TDS ON CONTRACTOR	1,643/-	1,643/-	5/6/2020
	TDS ON PROFESSIONAL SERVICES	50,000/-	50,000/-	29/04/2020
	TOTAL	**2,85,166/-**	**2,85,166/-**	

We have verified the compliance with the provisions of Chapter XVII-B regarding the deduction of tax at source and regarding the payment thereof to the credit of the Central Government in accordance with the Auditing Standards generally accepted in India, which include test checks and the concept of materiality. Such audit procedure did not reveal any significant non-compliance with the provisions of Chapter XVII-B except given in above annexure.

Clause – 42: Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form 61B?:

The SFT Preliminary Response for Form No. 61A is submitted on 26.06.2020 vide Transaction No. 1000625603

M/S ALPA BHAVESH SHAH & CO. AHMEDABAD CHARTERED ACCOUNTANTS

M/S. LANDMARK DEVELOPERS
BALANCE SHEET AS ON 31ST MARCH, 2020

Particulars	SCH	AS AT 31.03.2020		AS AT 31.03.2019	
		AMT(RS)	AMT(RS)	AMT(RS)	AMT(RS)
SOURCES OF FUNDS					
OWNER'S FUND					
PARTNER'S FIXED CAPITAL A/C.	A	100,000		100,000	
PARTNER'S CURRENT CAPITAL A/C.	B	26,750,563	26,850,563	37,545,425	37,645,425
LOAN LIABILITIES					
UNSECURED LIABILITIES	C	25,566,385	25,566,385	30,352,588	30,352,588
TOTAL			**52,416,948**		**67,998,013**
APPLICATION OF FUNDS					
FIXED ASSETS	D		86,643		111,061
CURRENT ASSETS,LOANS & ADVANCES					
CLOSING STOCK OF WORK IN PROGRESS		168,361,749		93,215,018	
CLOSING STOCK OF RAW MATERIALS		397,427		-	
LOANS AND ADVANCES	E	3,150,000		2,400,000	
SUNDRY DEBTORS	F	1,200,000		-	
OTHER CURRENT ASSETS	G	6,767,091		6,396,812	
CASH AND BANK BALANCE	H	2,446,862	182,323,129	4,615,425	106,627,255
LESS : CURRENT LIABILITIES & PROVISIONS :					
CURRENT LIABILITIES & PROVISION	I		129,992,824		38,740,303
NET CURRENT ASSETS					**67,886,952**
TOTAL			**52,416,948**		**67,998,013**

NOTES FORMING PART OF ACCOUNTS SHEDULE: O

AS PER OUR REPORT OF EVEN DATE ATTACHED HEREWITH

FOR, ALPA BHAVESH SHAH & CO.
Chartered Accountants

M/S ALPA BHAVESH SHAH & CO. AHMEDABAD CHARTERED ACCOUNTANTS

(ALPA BHAVESH SHAH)
Partner
MEMB. No. 046425
FRN NO. 119716W
UDIN:-
PLACE : AHMEDABAD
DATE :

FOR, M/S. LANDMARK DEVELOPERS

Partner

PLACE : AHMEDABAD
DATE :

M/S. LANDMARK DEVELOPERS
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

PARTICULARS	SCH	2019-20 AMT(RS.)	2018-19 AMT(RS.)
INCOME :-			
PROJECT INCOME		9,678,500	-
CLOSING STOCK OF WIP		168,361,749	93,215,018
CLOSING STOCK OF RAW MATERIALS		397,427	-
(A)TOTAL		**178,437,676**	**93,215,018**
OPENING STOCK OF WIP		93,215,018	37,749,076
EXPENSES			
PURCHASE EXPENSE	J	65,862,727	45,839,774
DIRECT EXPENCES	K	3,210,475	3,443,435
INDIRECT EXPENCES			
DEPRECIATION	D	24,418	30,631
ADMINISTRATIVE EXPS.	L	11,841,595	3,215,714
FINANCIAL CHARGES	M	2,516,698	2,226,669
EMPLOYEE BENEFIT EXPENSE	N	1,012,000	740,350
GST LATE FEES		1,080	20
DONATION		-	4,000
INTEREST ON TDS		-	4,366
(B)TOTAL		**177,684,011**	**93,254,035**
NET LOSS TRANSFER TO PARTNERS CAPITAL A/C. (A-B)			
		753,665	**(39,017)**

NOTES FORMING PART OF ACCOUNTS SHEDULE: O

AS PER OUR REPORT OF EVEN DATE ATTACHED HEREWITH

FOR, ALPA BHAVESH SHAH & CO.
Chartered Accountants

M/S. ALPA BHAVESH SHAH & CO. AHMEDABAD CHARTERED ACCOUNTANTS

(ALPA BHAVESH SHAH)
Partner
MEMB. No. 046425
FRN NO. 119716W
UDIN:-
PLACE : AHMEDABAD
DATE :

FOR, M/S. LANDMARK DEVELOPERS

Partner

PLACE : AHMEDABAD
DATE :

M/S. LANDMARK DEVELOPERS

SCHDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2020

SCHEDULE :-"A"
PARTNERS FIXED CAPITAL A/C

SR. NO.	Name	% Share	AMT. Rs.
1	BABUBHAI ZAVERBHAI PATEL	20.00%	20,000
2	DEVENDRASINGH UDAJI GOL	10.00%	10,000
3	GHANSHYAM BACHUBHAI FINVIYA	22.50%	22,500
4	GORDHANBHAI DHANJIBHAI PATEL	7.50%	7,500
5	P.K. VASUDEVAN	20.00%	20,000
6	RAMCHANDRA BACHUBHAI FINVIYA	20.00%	20,000
	TOTAL	100%	**100,000**

SCHEDULE :-"B"
PARTNERS CURRENT CAPITAL A/C

SR. NO.	NAME	% SHARE	OPENING BALANCE 01/04/2019	ADDITION IN YEAR	INTEREST TO/FROM Partners	PARTENER'S REMUNERATION	PROFIT/ LOSS	WITHDRAWAL IN YEAR	CLOSING BALANCE 31/03/2020
1	BABUBHAI ZAVERBHAI PATEL	20.00%	(415)	-	-	-	150,733	(1,706)	148,612
2	DEVENDRASINGH UDAJI GOL	10.00%	1,854,792	-	-	-	75,367	(2,740,853)	(810,694)
3	GHANSHYAM BACHUBHAI FINVIYA	22.50%	16,748,282	-	-	-	169,574	(7,201,919)	9,715,937
4	GORDHANBHAI DHANJIBHAI PATEL	7.50%	1,993,595	-	-	-	56,525	(639)	2,049,481
5	P.K. VASUDEVAN	20.00%	11,999,586	-	-	-	150,733	(1,705)	12,148,614
6	RAMCHANDRA BACHUBHAI FINVIYA	20.00%	4,949,585	-	-	-	150,733	(1,601,705)	3,498,613
	TOTAL	100%	37,545,425	-	-	-	**753,665**	**(11,548,527)**	**26,750,563**

ALPA BHAVESH SHAH & CO. AHMEDABAD CHARTERED ACCOUNTANTS

M/S. LANDMARK DEVELOPERS

SHEDULE FORMING PART OF THE BALANCE SHEET AS ON 31 MARCH 2020.

SCHEDULE :- D
FIXED ASSETS

BLOCK OF ASSETS	RATE %	BALANCE AS AT 01.04.2019	ADDITIONS		DEDUCTION	TOTAL	DEPRECIATION		TOTAL	BALANCE AS AT 31.03.2020
			For 180 or more days	For less than 180 days			Full Rate	Half rate		
Air Conditioner	15%	80,027	-	-	-	80,027	12,004	-	12,004	68,023
Computer	40%	21,000	-	-	-	21,000	8,400	-	8,400	12,600
Printer	40%	10,034	-	-	-	10,034	4,014	-	4,014	6,020
TOTAL		**111,061**	-	-	-	**111,061**	**24,418**	-	**24,418**	**86,643**

M/S ALPA BHAVESH SHAH & CO. ✦ AHMEDABAD ✦ CHARTERED ACCOUNTANTS

M/S. LANDMARK DEVELOPERS

SCHDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2020

SCHEDULE - "C"

UNSECURED LOAN

PARTICULARS	AS AT 31/03/2020	AS AT 31/03/2019
UNSECURED LOAN		
BALUJI NATHUJI GOL	1,621,500	1,621,500
CHHAGANBHAI PARBHATBHAI SODVADIYA	534,820	-
DR. ANKUR JENTIBHAI PARMAR	1,123,409	1,013,907
HASHABEN RAMCHANDRABHAI FINAVIYA	4,033,428	3,392,408
HASMUKHBHAI CHHGANBHAI SODVADIAY	653,647	-
HASU INVESTMENT	-	3,585,303
HEMABEN G FINAVIYA	1,358,509	1,226,091
JANKHITBHAI CHANDUBHAI PRAJAPATI	-	600,000
JANKI ASSOCIATES	-	2,816,148
KALPANABEN DEVENDRASINH GOL	700,000	700,000
KAMLABEN BABUBHAI PATEL	603,833	544,976
MANISHBHAI DHANABHAI PATEL	1,450,232	1,770,680
MANSI RAVI PANELIYA	1,059,017	-
MITHELESH DEVI	-	800,000
NAVNEET VELANI	3,468,278	3,130,215
NAYNABEN HASMUKHBHAI SODVADIYA	272,426	-
PRAHLADBHAI JIVRAMDAS PATEL	200,000	-
PRAVINBHAI KANANI	200,000	200,000
RAMESHBHAI VALJIBHAI SHELADIYA	1,057,910	1,211,324
REKHABEN CHATURBHAI PATEL	4,405,475	4,240,036
SAVITABEN BACHUBHAI FINAVIYA	-	250,000
SHAILESHBHAI MAGANBHAI PATEL	350,000	350,000
SHOBHNABEN JAYANTIBHAI SANGANI	523,901	-
VAIDEHI CORPORATION	1,850,000	2,800,000
VIJAY SHINH	100,000	100,000
TOTAL	**25,566,385**	**30,352,588**

SCHEDULE - "E"

LOANS AND ADVANCES

PARTICULARS	AS AT 31/03/2020	AS AT 31/03/2019
OM CORPORATION	1,000,000	1,000,000
HARJIBHAI AMBABHAI HIRANI	1,000,000	1,000,000
JANAKBA JASHVANTJI CHAVADA	150,000	-
RAMSINH UDESINH GOL	-	400,000
SHREENATH DEVELOPERS	1,000,000	-
TOTAL	**3,150,000**	**2,400,000**

SCHEDULE - "F"

SUNDRY DEBTORS

PARTICULARS	AS AT 31/03/2020	AS AT 31/03/2019
E-503 KALPESH JAGDISH DARJI	1,200,000	-
TOTAL	**1,200,000**	-

M/S ALPA BHAVESH SHAH & CO. AHMEDABAD CHARTERED ACCOUNTANTS

M/S. LANDMARK DEVELOPERS

SCHDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2020

SCHEDULE - "G"

OTHER CURRENT ASSETS

PARTICULARS	AS AT 31/03/2020	AS AT 31/03/2019
ADVANCE TO CREDITORS		
ALPA BHAVESH SHAH & CO	-	2,000
JK LAXMI CEMENT LTD	-	8,500
ARI MANSING PUNIYA	50,505	-
BAHUCHAR CONSTRUCTION	193,831	-
BARGOT BHULKI NARAYAN	400,000	-
EKTA VADARIYA	1,200	-
EKTA VADARIYA & ASSOCIATES	2,300	-
JK LAXMI CEMENT LTD (RAJASTHAN)	2,750	-
NAIRA ENTERPRISE	4,270	-
PRAMUKH ELECTRIC	448	-
PRUTHVIRAJ CHAUHAN	154,976	-
X WAY ELEVATORS	1,118,965	-
TOTAL (i)	**1,929,245**	**10,500**
OTHER CURRENT ASSETS		
CGST AVAILED	2,589,855	2,925,428
SGST AVAILED	2,187,938	2,925,428
IGST AVILED	-	90,994
CGST UNAVAILED	52,372	222,231
SGST UNAVAILED	52,372	222,231
IGST AVAILED IN EXCESS	(55,126)	-
PREPAID INSURANCE	8,995	-
EXCESS TDS PAID	1,440	-
TOTAL (ii)	**4,837,846**	**6,386,312**
TOTAL (i+ii)	**6,767,091**	**6,396,812**

SCHEDULE - "H"

CASH-ON-HAND AND BANK BALANCE

PARTICULARS	AS AT 31/03/2020	AS AT 31/03/2019
CASH	47,037	366,987
STATE BANK OF INDIA 2820	-	10,000
STATE BANK OF INDIA 5253	2,319,528	515,000
STATE BANK OF INDIA 7418	80,297	3,723,438
TOTAL	**2,446,862**	**4,615,425**

M/S. ALPA BHAVESH SHAH & CO.
AHMEDABAD
CHARTERED ACCOUNTANTS

M/S. LANDMARK DEVELOPERS
SCHDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2020

SCHEDULE - "I"
CURRENT LIABILITIES & PROVISIONS

PARTICULARS	AS AT 31/03/2020	AS AT 31/03/2019
CREDITORS		
AMBICA ENTERPRISE	185,539	-
AMBICA TRADERS	297,000	-
AMBICA TUBE	216,421	423
ARJUNJI PRAJAPATI THAKOR	58,000	69,000
ARVINDBHAI MAFATLAL PRAJAPATI	-	134,420
BARGOT BHAGANA THAPARA	316,648	-
BHAGWATI MACHINERY	75,642	-
BHAGYESH MUKESHBHAI RAVAL	-	19,500
BHOOMI TRANSPORT	68,600	304,000
BILVAM CONSTRUCTION	2,622,497	3,735,330
DHANLAXMI ENTERPRISE	2,500	-
GITABEN SIDDHNATH SAROJ	1,002,474	-
GOPINATH TRADING	6,733	-
GTPL BRODBAND PVT LTD	-	5,500
HASHMUKHBHAI D NAKUM	1,748,258	-
JAIMIKA ENTERPRISE	115,998	-
JAY MELDI TOOLS TRADERS	1,080	-
K B CORPORATION	-	493,101
KD BRICKS MANU CO	428,620	589,050
KHIMJIBHAI DHANAJI VANZARA	-	33,536
KINJAL R PATEL	50,688	-
KIRTAN ACCOUNTING	28,000	46,000
KRUNAL BRICKS	367,500	-
MAFATLAL AMBALAL PRAJAPATI	-	30,000
MAHESHBHAI Z FINAVIYA	15,000	15,000
MAKABHAI PACHABHAI PATEL	-	65,700
MANSUKHBHAI PACHABHAI PATEL	-	66,300
MARUTI ENTERPRISE	5,576	-
MATANGI ENTERPRISE	15,104	-
MEENA RANH CHOKHAJI	55,483	-
MUKESHBHAI NATHABHAI RAVAL	-	110,000
NAGESHWARI CARTING	-	64,068
NARANBHAI RAMABHAI MINA	192,899	-
NEW SIDDHESHWARI TRASPORT	412,188	2,058,567
NIMESH H PATEL	-	52,321
NISHANT R PANDYA	25,000	25,000
PANKAJ VIJAY ASSOCIATES	27,124	-
PARTH JOSHI	18,000	-
PATEL LALABHAI KALABHAI	216,696	-
POOJA HASMUKHBHAI NAKOM	1,714,291	-
R K ENTERPRISE	141,586	-
RADHE ELECTRICALS	159,207	-

M/S ALPA BHAVESH SHAH & CO.
AHMEDABAD
CHARTERED ACCOUNTANTS

RADHE INDUSTRIES	14,550	-
RAJNI ASSOCIATES	1,000	-
RANGOLI CHINA MOSAIC	25,814	-
S B CHAUHAN	22,614	-
SAHAJ CONSULTANCY	24,000	44,000
SAHAJANAND ENTERPRISE	104,935	-
SAJJANBHAI PUNJABHAI BHARWAD	18,000	-
SHIVAM TRADERS	17,905	-
SHREE AMBICA TRANSPORT	545,400	263,100
SHREE CHAMUNDA BRICKS	114,000	684,000
SHREE LAXMI TRADERS	422,501	435,006
SHREE SHARDA XEROX	2,816	-
SHREEJI ENTERPRISE	536,219	2,316,351
SIDDHESHWARI TRANSPORT	100,000	-
SIDDHNATH RAGHUNATH SAROJ	198,000	-
TURAKHIYA ENTERPRISE	21,453	-
VIHOTKRUPA CERAMIC	-	227,700
VIKAS ENGINEERING WORKS	59,944	-
TOTAL(A)	**12,819,503**	**11,886,973**
OTHER CURRENT LIABILITIES		
TDS PAYABLE	285,166	229,130
CGST PAYABLE	550,687	505,929
SGST PAYABLE	550,687	505,929
GST PAYABLE (RCM)	29,346	26,342
MEMBERS CONTRIBUTION	115,550,000	25,586,000
MAINTAINANCE DEPOSIT	160,000	-
REGISTRATION FEES & STAMP DUTY COLLECTED	40,200	-
UNPAID ELECTRICITY EXPENSE	7,235	-
TOTAL (B)	**117,173,321**	**26,853,330**
TOTAL (A+B)	**129,992,824**	**38,740,303**

M/S ALPA BHAVESH SHAH & CO. CHARTERED ACCOUNTANTS AHMEDABAD

M/S. LANDMARK DEVELOPERS

SCHEDULE FORMING PART OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2020.

SCHEDULE - "J"

PURCHASE EXPENSE

PARTICULARS	2019-20	2018-19
MATERIAL PURCHASE	36,116,319	36,686,846
LABOUR PURCHASE	26,101,860	4,978,007
CARTING PURCHASE	3,520,448	3,212,432
LAND LEVELING	124,100	962,489
TOTAL	**65,862,727**	**45,839,774**

SCHEDULE - "K"

DIRECT EXPS.

PARTICULARS	2019-20	2018-19
ELECTRICITY EXPENSE	2,287,703	253,778
ENGINEERING FEES	650,000	-
CONSULTING FEES	150,000	-
LAND MEHSUL EXPENSE	61,167	-
LABOUR INSURANCE	48,605	-
GUDA EXPENSE	-	3,174,657
RERA REGISTRATION FEES	-	15,000
RERA RETURN FEES	13,000	-
TOTAL	**3,210,475**	**3,443,435**

SCHEDULE - "L"

ADMINISTRATION EXPS.

PARTICULARS	2019-20	2018-19
ACCOUNT FEES	28,000	28,000
AUDIT FEES	15,000	-
ADVERTISMENT EXPENSE	-	4,980
CONVEYANCE EXPENSE	27,000	-
DISCOUNT	(295)	234
GST	10,676,034	2,741,356
GST CREDIT WRITTEN OF	29	7,968
MISSCELEOUS EXPENSE	30,320	65,568
OFFICE EXPENSE	80,376	73,144
PROFESSIONAL FEES	94,500	65,000
REGISTRATION FEES	64,750	-
SITE EXPENSE	777,201	210,441
STAMP DUTY	17,200	-
STATIONERY AND PRINTING EXPENSE	14,280	14,548
SWEEPER EXPENSE	9,700	-
WATER EXPENSE	7,500	4,475
TOTAL	**11,841,595**	**3,215,714**

M/S ALPA BHAVESH SHAH & CO. AHMEDABAD CHARTERED ACCOUNTANTS

M/S. LANDMARK DEVELOPERS
SCHEDULE FORMING PART OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2020.

SCHEDULE - "M"
FINANCIAL CHARGES

PARTICULARS	2019-20	2018-19
BANK CHARGES	6,718	2,991
LOAN PROCESSING CHARGES	-	5,000
INTEREST EXPENSE	2,509,980	2,218,678
TOTAL	**2,516,698**	**2,226,669**

SCHEDULE - "N"
EMPLOYEE BENEFIT EXPENSE

PARTICULARS	2019-20	2018-19
SALARY EXPENSE	864,000	577,700
BONUS EXPENSE	58,000	-
WATCHMAN SALARY	90,000	162,650
TOTAL	**1,012,000**	**740,350**

M/S. ALPA BHAVESH SHAH & CO.
AHMEDABAD
CHARTERED ACCOUNTANTS

M/S. LANDMARK DEVELOPERS

SCHEDULE - `O' - NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH,2020

1.SIGNIFICANT ACCOUNTING POLICIES

A. METHOD OF ACCOUNTING:

The firm is maintaining its accounts on mercantile basis considering the concept of materiality.

B. CLOSING STOCK OF CONSTRUCTION WORK IN PROGRESS:

Closing Stock of Construction Work In Progress includes Land cost and other expenses incurred during the year for real estate project and is valued at cost.

C. FIXED ASSETS AND DEPRICIATION:

Fixed assets are shown cost less depreciation. Depreciation is provided on W.D.V. method as per rates prescribed under Income Tax Rules,1962.

D. REVENUE RECOGNITION

Revenue is recognized when significant risk and reward of immovable property transfer to the purchaser on transfer of possession on execution of conveyance deed.

The firm is building and developing residential cum commercial Scheme known as "Vaidehi Elegance". 5 conveyance deed has been executed during the year and the revenue of the same is recognized.

2. The Debit and Credit balances shown in the balance sheet are subject to the confirmation ofrespective parties.

3. Physical verification of cash on hand on the last day of the accounting year has beenundertaken by the Partner of the firm and the same has been stated in the account on the basis of certificate of the partner

4. IMPACT OF COVID-19 ON BUSINESS

Due to outbreak of COVID-19 globally and in India, the Partner of Firm has made initial assessment of likely adverse impact on business and financial risks, and believes that the impact is likely to be short term in nature. The Partner of Firm does not see any medium to long term risks in the Firm's ability to continue as a going concern and meeting its liability as and when they fall due.

The Firm has assessed the possible effect that may result from the pandemic relating to COVID-19 on the carrying amounts of receivables, inventories, investments and other assets/liabilities. In developing the assumptions relating

M/S. BHAVESH SHAH & CO. AHMEDABAD CHARTERED ACCOUNTANTS to the possible future uncertainties in the global economic conditions because of this pandemic, the Firm, as at the date of approval of this financial results has used internal and external sources of information. As on current date, the Firm has concluded that the impact of COVID-19 is not material based on these estimates. Due to the nature of the pandemic, the Firm will continue to monitor developments to identify significant uncertainties in future periods, if any.

SIGNATURE TO THE SCHEDULE 'A TO O'

FOR, ALPA BHAVESH SHAH & CO.
CHARTERED ACCOUNTANTS

M/S ALPA BHAVESH SHAH & CO.
AHMEDABAD
CHARTERED ACCOUNTANTS

ALPA BHAVESH SHAH
(PARTNER)
MEMB.NO: 046425
F.R.N.119716W

PLACE : AHMEDABAD
DATE :
UDIN:-

FOR, M/S.LAND MARK DEVELOPERS

PARTNER

PLACE : AHMEDABAD
DATE :