M/S MEHTA DEVELOPERS

AUDIT REPORT U/S 44AB
&
STATEMENT OF ACCOUNTS

FOR THE YEAR ENDED ON

31st MARCH 2020

M/S J.C. BAFNA & CO.
CHARTERED ACCOUNTANTS
1002, ASHOK HEIGHTS,
P.P ROAD, NICHOLAS WADI, ANDHERI (EAST),
MUMBAI - 400 069
TEL: - 022-26833993, info@jcbafna.com

FORM NO. 3CB

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

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

1. We have examined the balance sheet as on, 31-Mar-2020, and the profit & loss account for the period beginning from 01-Apr-2019 to ending on 31-Mar-2020, attached herewith, of

   M/S MEHTA DEVELOPERS (PROP. CHANDULAL MEHTA)

   Gala No 25, Deen Bldg Compound, Opp. Pragati Industrial Estate, N.M. Joshi Marg, Lower Parel (E) , Mumbai - 400 013

   AADPM 2831 L.

2. We certify that the balance sheet and the profit & loss account are in agreement with the books of account maintained at the head office at Mumbai and 0 branches.

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

   1 *Auditor's Responsibility Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.*

   (b) Subject to above,-

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

   (B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.

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

   (i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31-Mar-2020; and

   (ii) in the case of the profit & 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:

   1 Clause 13(d) Section 145 of Income Tax Act prescribes two accounting standards. Accounting Standard I relating to disclosure of accounting policies and Accounting Standard II relating to disclosure of prior period and extraordinary items and changes in accounting policies. Both these accounting standards are in respect of disclosure requirements. The necessary disclosures are made in Balance Sheet, Profit & Loss Account and Notes to Accounts. The Accounting Standards are only in the nature of disclosure requirements and do not have effect on Profit & Loss for the year.

2 Clause 14(b) Details of deviation from method of valuation prescribed under section 145A The assessee follows exclusive method for accounting sales, purchases and stocks as explained herein below a) Sales are accounted net of GST. b) Purchases are accounted net of GST Credit availed / to be availed. c) Inventories are valued at cost net of GST credit in respect of the corresponding purchases. Effect of the above deviation on the determination of profit or loss In our opinion, the deviation referred to above does not have impact on the determination of Profit or Loss for the year on the basis of principles explained in paragraph 23 of Guidance Note on Tax Audit under Section 44AB issued by Institute of Chartered Accountants Of India (ICAI).

3 Clause 27(a) - Amount reported under this clause is in relation to CENVAT credit only. Since as per Notification No. 33/2014 (F.No.133/1/2014-TPL)/S.O. 1902(E) Income-tax (7th Amendment) Rules, 2014 (as amended from time to time) only CENVAT credit availed / utilized are to be reported and not any other input tax credits.

4 Clause 21 (d) (A) & (B) & Clause 31 (a) & (b) The assessee has not made any payments exceeding the limit in section 40A(3)/269SS/269T in Cash. However, it is not possible for us to verify whether the payments in excess of the specified limit in section 40A(3) /269SS/269T have been made otherwise than by account payee crossed cheque or crossed bank draft/ as the necessary evidence are not in possession of the assessee.

5 Clause 22 The information regarding applicability of MSMED Act, 2006 to the various suppliers/parties is not available with the assessee, hence information as required Vide Clause 22 of Chapter V of MSMED Act, 2006 is not been given

6 Clause 33 The deductions under chapter VI-A are considered on the basis of records and details provided to us by the proprietor.

7 We have examined Balance Sheet & P/L Account prepared for his proprietory concerns income only hence his personal investment aquired out of income earned during the current year as also of his past income and income and expenses not relating to his business are subject to this report.

For J.C. BAFNA & CO.

(Signature and stamp/seal of the signatory)

Name of the signatory: J.C. BAFNA

Proprietor, M. No. 030860

Firm reg. No. 100838W

Full Address: 1002, ASHOK HEIGHTS, P P ROAD, NICHOLAS WADI, ANDHERI (E), MUMBAI 400069 Maharashtra

Place: MUMBAI

Date: 15-01-2021

UDIN: 21030860AAAADH8275

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 MEHTA DEVELOPERS (PROP. CHANDULAL MEHTA)
2	Address	Gala No 25, Deen Bldg Compound, Opp. Pragati Industrial Estate, N.M. Joshi Marg, Lower Parel (E), Mumbai - 400 013
3	Permanent Account Number or Aadhaar Number	: AADPM 2831 L
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	: As per sch.4
5	Status	: INDIVIDUAL
6	Previous year	: 01-Apr-2019 to 31-Mar-2020
7	Assessment year	: 2020-21
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	: 44AB(a)
8a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB?	: Not applicable

PART - B

9	(a)	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios.	Not Applicable
	(b)	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.	Not Applicable
10	(a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).	As per sch.10
	(b)	If there is any change in the nature of business or profession, the particulars of such change.	
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 sch.11b
	(c)	List of books of account and nature of relevant documents examined.	As per sch.11c
12		Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant sections (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No
13	(a)	Method of accounting employed in the previous year.	Mercantile system
	(b)	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No
	(c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	Not Applicable

Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit

				(Rs.)	
	(d)	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145 (2)			No
	(e)	If answer to (d) above is in the affirmative, give details of such adjustments			Not Applicable

	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)
ICDS I - Accounting Policies ICDS II - Valuation of Inventories ICDS III - Construction Contracts ICDS IV - Revenue Recognition ICDS V - Tangible Fixed Assets ICDS VI - Changes in Foreign Exchange Rates ICDS VII - Governments Grants ICDS VIII – Securities ICDS IX - Borrowing Costs ICDS X - Provisions, Contingent Liabilities and Contingent Assets			

	(f)	Disclosure as per ICDS: ICDS I - Accounting Policies ICDS II - Valuation of Inventories ICDS III - Construction Contracts ICDS IV - Revenue Recognition ICDS V - Tangible Fixed Assets ICDS VII - Governments Grants ICDS IX - Borrowing Costs ICDS X - Provisions, Contingent Liabilities and Contingent Assets	NIL
14	(a)	Method of valuation of closing stock employed in the previous year.	WIP - 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

Sl. No.	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)

15		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 pro forma 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 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:	NIL

Details of property	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 following form :-	As per sch.18
	(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 or reimbursement, by whatever name called.

(e) Depreciation allowable.

(f) Written down value at the end of the year.

19 Amounts admissible under sections-

a) 32AD, (b) 33AB, (c) 33ABA, (d) 35(1)(i), (e) 35(1)(ii), (f) 35(1)(iia), (g) 35(1)(iii), (h) 35(1)(iv), (i) 35(2AA), (j) 35(2AB), (k) 35ABA, (l) 35ABB, (m)35AD, (n)35CCA, (o)35CCC, (p) 35CCD, (q) 35D, (r) 35DD, (s)35DDA, (t)35E: — NIL

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 provisions of Income Tax Act, 1961 or Income Tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf.

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

Serial number	Nature of fund	Sum received from employees	Due date for payment	The actual Amount paid	The actual date of payment to the concerned authorities

21 (a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of - — NIL

Capital expenditure

Personal expenditure

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like, published by a political party

Expenditure incurred at clubs being entrance fees and subscriptions

Expenditure incurred at clubs being cost for club services and facilities used

Expenditure by way of penalty or fine for violation of any law for the time being force

Expenditure by way of any other penalty or fine not covered above

Expenditure incurred for any purpose which is an offence or which is prohibited by law

(b) Amounts inadmissible under section 40(a):-

(i) as payment to non-resident referred to in sub clause (i)

(A) Details of payment on which tax is not deducted: — NIL

(I) date of payment

(II) amount of payment

(III) nature of payment

(IV) name and address of the payee

(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) — NIL

(I) date of payment

	(II) amount of payment (III) nature of payment (IV) name and address of the payee (V) amount of tax deducted	
(ii)	as payment referred to in sub-clause (ia) (A) Details of payment on which tax is not deducted: (I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payee	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. (I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payee (V) amount of tax deducted (VI) amount out of (V) deposited, if any	NIL
(iii)	as payment referred to in sub-clause (ib) (A) Details of payment on which levy is not deducted: (I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payee	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. (I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payer (V) amount of levy deducted (VI) amount out of (V) deposited, if any	NIL
(iv)	under sub-clause (ic) [Wherever applicable]	NIL
(v)	under sub-clause (iia)	NIL
(vi)	under sub-clause (iib)	NIL
(vii)	under sub-clause (iii) (A) date of payment (B) amount of payment (C) name and address of the payee	NIL
(viii)	under sub-clause (iv)	NIL
(ix)	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;	Not Applicable
(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

	Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number or Aadhaar 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
	Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number or Aadhaar Number of the payee, if available

	(e)	provision for payment of gratuity not allowable under section 40A(7);	NIL
	(f)	any sum paid by the assessee as an employer not allowable under section 40A(9);	NIL
	(g)	particulars of any liability of a contingent nature;	NIL
	(h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;	NIL
	(i)	amount inadmissible under the proviso to section 36(1)(iii)	NIL
22		Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	NIL
23		Particulars of payments made to persons specified under section40A (2)(b).	As per sch.23
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		In respect of any sum referred to in clauses (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; (b) not paid during the previous year. (B) Was incurred in the previous year and was (a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1); (b) not paid on or before the aforesaid date.	As per sch.26
		(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/ 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.	NIL
	(b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	NIL
28		Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia), if yes, please furnish the details of the same.	Not Applicable
29		Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.	Not Applicable
29A	(a)	Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in section 56(2)(ix)?	No
	(b)	If yes, please furnish the following details: (i) Nature of income (ii) Amount thereof	

29B	(a)	Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in section 56(2)(x)?	No
	(b)	If yes, please furnish the following details: (i) Nature of income (ii) Amount (in Rs.) thereof	
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]	NIL
30A	(a)	Whether primary adjustment to transfer price, as referred to in section 92CE(1), has been made during the previous year?	No
	(b)	If yes, please furnish the following details (i) Under which clause of section 92CE(1) primary adjustment is made? (ii) Amount (in Rs.) of primary adjustment (iii) Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of section 92CE(2)? (iv) If yes, whether the excess money has been repatriated within the prescribed time (v) If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	NIL
30B	(a)	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 section 94B(1)?	Not Applicable
	(b)	If yes, please furnish the following details:	
	(i)	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	
	(ii)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	
	(iii)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	
	(iv)	Details of interest expenditure brought forward as per sub-section (4) of section 94B	NIL
	(v)	Details of interest expenditure carried forward as per sub-section (4) of section 94B	NIL
30C	(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year?	This clause is kept in abeyance till 31-Mar-2021
	(b)	If yes, please specify:- (i) Nature of the impermissible avoidance arrangement: (ii) Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:	
31	(a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year: (i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the lender or depositor; (ii) amount of loan or deposit taken or accepted; (iii) whether the loan or deposit was squared up during the previous year; (iv) maximum amount outstanding in the account at any time during the previous year; (v) whether the loan or 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 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.	As per sch.31a

(b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year: (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.)	As per sch.31b
(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: (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;	NIL
(bb)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year: (i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer; (ii) Amount of receipt (in Rs.);	NIL
(bc)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year: (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;	NIL
(bd)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year: (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)	NIL

	(c)	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year (i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee; (ii) amount of the repayment; (iii) maximum amount outstanding in the account at any time during the previous year; (iv) whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account; (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.	As per sch.31c
	(d)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year (i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer; (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.	NIL
	(e)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:— (i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer; (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).	NIL
32	(a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:	NIL

Sl No	Assessment Year	Nature of loss/allowance (in rupees)	Amount as returned (in rupees)*	All losses/ allowances not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA	Amount as assessed (give reference to relevant order)	Remarks

*If the assessed depreciation is less and no appeal pending then take assessed.

(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
(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.	NIL
(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.	NIL
(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.	NA

33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). Section under which deduction is claimed — Amounts admissible as per the provision of the Income Tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules,1962 or any other guidelines, circular, etc, issued in this behalf.	NIL
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: 1 Tax deduction and collection Account Number (TAN) 2 Section 3 Nature of payment 4 Total amount of payment or receipt of the nature specified in column (3) 5 Total amount on which tax was required to be deducted or collected out of (4) 6 Total amount on which tax was deducted or collected at specified rate out of (5) 7 Amount of tax deducted or collected out of (6) 8 Total amount on which tax was deducted or collected at less than specified rate out of (5) 9 Amount of tax deducted or collected on (8) 10 Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)	Yes, As per sch. 34a
(b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details: Tax deduction and collection Account Number (TAN) — Type of Form — Due date for furnishing — Date of furnishing, if furnished — Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported. If not, please furnish list of details/transactions which are not reported.	Yes, As per sch. 34b
(c)	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: Tax deduction and collection Account Number (TAN) — Amount of interest under section 201(1A)/206C(7) is payable — Amount paid out of column (2) along with date of payment.	Yes, As per sch. 34c
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.	Not Applicable
(b)	In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products: A Raw materials : (i) opening stock; (ii) Purchases during the previous year; (iii) consumption during the previous year; (iv) sales during the previous year; (v) closing stock; (vi) yield of finished products; (vii) percentage of yield; (viii) shortage/excess, if any.	Not Applicable
	B Finished products/By-products : (i) opening stock;	Not Applicable

	(ii) purchases 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 form: - (a) total amount of distributed profits; (b) amount of reduction as referred to in section 115-O(1A)(i); (c) amount of reduction as referred to in section 115-O(1A)(ii); (d) total tax paid thereon; (e) dates of payment with amounts.	Not Applicable
36A	(a) Whether the assessee has received any amount in the nature of dividend as referred to in section 2(22)(e)?	No
	(b) If yes, please furnish the following details: (i) Amount received (in Rs.) (ii) Date of receipt	NIL
37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.	NA
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	NA
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	NA
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year: 1. Total turnover of the assessee 2. Gross profit/turnover 3. Net profit/turnover 4. Stock-in-trade/turnover 5. Material Consumed/finished goods produced (The details required to be furnished for principal items of goods traded or manufactured or services rendered)	As per sch.40
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income Tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.	NIL
42	(a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?	No
	(b) If yes, please furnish: Income-tax Department Reporting Entity Identification Number | Type of Form | Due date for furnishing | Date of furnishing, if furnished | Whether the Form contains information about all details/ transactions which are required to be reported. If not, please furnish list of the details/transactions which are not reported.	NIL
43	(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in section 286(2)	No
	(b) If yes, please furnish the following details: (i) Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity (ii) Name of parent entity (iii) Name of alternate reporting entity (if applicable) (iv) Date of furnishing of report	

	(c)	If not due, Expected date of filing					
44	Break-up of total expenditure of entities registered or not registered under the GST:						
	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST	This clause is kept in abeyance till 31-Mar-2021
		Relating to goods or services exempt from GST	Relating to Entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities		

For MEHTA DEVELOPERS

Proprietor

For J.C. BAFNA & CO.

(Signature and stamp/seal of the signatory)

Place: MUMBAI

Date: 15-01-2021

Name of the signatory: **J.C. BAFNA**

Proprietor, M. No: 030860

Firm reg. No: 100838W

Full Address : 1002, ASHOK HEIGHTS, P P ROAD, NICHOLAS WADI, ANDHERI (E), MUMBAI 400069 Maharashtra

4: Indirect tax Reg. Numbers

	Indirect Tax law details	Reg. No.
1	VAT Act- Maharashtra	27920721801V
2	GST Act- Maharashtra	27 AADPM2831L 1ZM
3	Other: Service Tax (Finance Act, 1994)	AADPM2831LSD001

10: Details of business \ profession

	Sector	Sub-Sector	Code	Particulars of change
1	Construction	Others	06010	No Change

11b: Books maintained

		Address
1	Bank book	Gala No 25, Deen Bldg Compound, Opp. Pragati Industrial Estate, N.M. Joshi Marg, Lower Parel (E), Mumbai-400 013, Maharashtra
2	Cash book	-do-
3	Journal	-do-
4	Ledger	-do-
5	Purchase register	-do-
6	Sales register	-do-

11c: Books / documents examined

1	Bank book
2	Cash book
3	Journal
4	Ledger
5	Purchase register
6	Sales register

For MEHTA DEVELOPERS

Chandulal

Proprietor

18 (i): Depreciation allowable under the Act

Block of Assets	Rate	W.D.V. as on 01.04.19	Adjustment made to the W.D.V. under section 115BAA	Adjusted W.D.V.	Additions Up to 4.10.19	Additions after 4.10.19	Additions not put to use during the year	Deletion	Total	Depreciation	W.D.V. as on 31.03.2020
5- Cars(up to 22-8-19), Plant, machinery	15%	26,41,358	NIL	26,41,358	NIL	NIL	NIL	NIL	26,41,358	3,96,204	22,45,154
9- Computer, Energy saving devices, etc.	40%	34,915	NIL	34,915	NIL	NIL	NIL	NIL	34,915	13,966	20,949
Total		**26,76,273**	**0**	**26,76,273**			**0**		**26,76,273**	**4,10,170**	**22,66,103**

For MEHTA DEVELOPERS

Chandulal

Proprietor

23: Payments to specified persons u/s 40A(2)(b)

	Name	Amount	Relation	PAN	Nature of Transaction
1	Jatish C. Mehta	4,80,000	Son	AFRPM 4328 K	Professional Fee

26: Payments referred to in section 43B

Liabilities pre-existed on the first day of previous year

	Section	Description	Paid during the year	Not Paid during the year
1	43Ba	Service Tax	NIL	45,40,420

Liabilities incurred during previous year

	Section	Description	Paid before due date	Not Paid within due date
1	43Ba	Taxes and duties: Professional Tax	13,800	175

31a: Loans/ Deposits/ sums accepted u/s 269SS

	Name	Address	PAN	Amount of deposit/ loan	squared up	Maximum Amount o/s	Accepted by Cheque/DD/ECS	Accepted by A/c payee Cheque/DD
1	Aaradhya	C-1129/30, Millinium Textile Market, Ring Road, Surat-395002	AIZPC 0350 M	60,00,000	No	60,00,000	Cheque	Yes
2	Arti Chopra	51,VASANT VIHAR , PALI MARWAR-306401, RAJASTHAN	AHNPS 4673 H	80,000	No	13,00,000	Cheque	Yes
3	BADAMI DEVI PARAKH	762, jain mohalla luni junction, jodhpur	AEPPP 5868 J	20,30,000	No	21,50,000	Cheque	Yes
4	CHAGANLAL PARAKH	761, Jain Mohalla Luni Junction, Jodhpur	AKRPP 7399 C	10,00,000	No	10,75,000	Cheque	Yes
5	Chandamal Chopra	51, Basant Vihar, Pali, Pali, Pali Marwar - 306401 Rajasthan	AAMPC 8556 D	3,00,000	No	31,75,000	Cheque	Yes
6	Deepak Kumar Chopra	Lalwani Chembers, Near Arihant Market, Opp Baliya, School,,Pali Marwar - 306401 Rajasthan	AISPC 3012 C	11,50,000	No	35,25,000	Cheque	Yes
7	Dinesh Chopra	51, Vasant Vihar ,College Road,Pali-Marwar (Raj.)-306401	ADSPC 4158 J	20,10,000	No	20,10,000	Cheque	Yes
8	Dinesh Chopra - huf	51, Vasant Vihar ,College Road,Pali-Marwar (Raj.)-306401	AAHHD 5425 P	3,00,000	No	3,00,000	Cheque	Yes
9	Ekta Chopra	F-359, Mandia Road, Pali- Marwar	AUZPC 0337 P	16,90,000	No	18,00,000	Cheque	Yes
10	Gautam Chand Parakh	762, jain mohalla luni junction, jodhpur	AEPPP 5870 G	4,10,000	No	4,25,000	Cheque	Yes

For MEHTA DEVELOPERS

Chandulal

Proprietor

11	Kothari Trading Co.	599/B Wardno1, Padaki Puram Soundatti, Savadatti, Rural, Belgaum - 591126 Karnataka	ABIPK 1129 R	25,00,000	No	38,50,000	Cheque	Yes
12	Leela Devi Chopra	F-390, Mandia road, pali - marwar	AAMPC 5319 A	1,75,000	No	1,75,000	Cheque	Yes
13	Manju Parakh	761, Jain Mohalla Luni Junction, Jodhpur	ABFPP 0125 K	10,00,000	No	10,75,000	Cheque	Yes
14	Mukesh Chopra Huf	11-A, Rajdeep Apt, Opp Pancham Tower,Vesu, Surat - 395007 Gujarat	AANHM 7808 M	2,00,000	No	13,50,000	Cheque	Yes
15	Prakashmal Chopra(Huf)	48, Palliwalo Ka Bas, Pachpadra City (Raj.)	AAGHP 9037 C	8,65,000	No	15,85,000	Cheque	Yes
16	Prateek Chopra Huf	43-44, Mahaveer Nagar, Pali Marwar, Pali - 306401 Rajasthan	AANHP 7635 K	10,40,000	No	21,40,000	Cheque	Yes
17	Priya Rahul Chopra	A-11, Rajdeep Apartment Canal Road, Vesu Surat	ANEPJ 1652 Q	5,60,000	No	6,00,000	Cheque	Yes
18	Rahul Ramesh Kumar Chopra HUF	A-11, Rajdeep Apartment Canal Road, Vesu Surat	AAVHR 7302 F	2,50,000	Yes	2,50,000	Cheque	Yes
19	Rajendra Chopra	51, Vasant Vihar ,College Road,Pali-Marwar (Raj.)-306401	AEFPC 5438 R	8,40,000	No	11,50,000	Cheque	Yes
20	Rajendra Kumar Chopra Huf	219, Mahaveer Nagar, Marwar, Pali - 306401 Rajasthan	AARHR 4362 P	3,00,000	No	18,50,000	Cheque	Yes
21	Ramesh Kumar Chopra	40, Mahaveer Nagar, Pali Marwar - 306401 Rajasthan	AAMPC 5318 B	1,00,000	No	16,90,000	Cheque	Yes
22	Rishika Jain	48, Palliwalo Ka Bas Pachipadra City	BKLPJ 8174 Q	18,10,000	No	18,10,000	Cheque	Yes
23	Sapna Chhaganlal Jain	D/O Chhagan Lal Jain, 761 Jain Mohalla, Luni, Jodhpur - 342802 Rajasthan	EBQPS 1359 H	10,00,000	No	19,50,000	Cheque	Yes
24	Sushil Kothari	177, Mahaveer Nagar , Pali - 306401 Rajasthan	AEEPK 4327 C	3,00,000	No	25,50,000	Cheque	Yes
25	Sushil Kothari(Huf)	177, Mahaveer Nagar, Pali, Pali - 306401 Rajasthan	AAWHS 6471 F	2,00,000	No	14,00,000	Cheque	Yes
26	Arvind P.Gandhi (Huf)	7-8 Gopal Niwas, Nadiadwala Colony No 1, Off S V Rd, Malad W, Mumbai - 400064	AAGHA 5388 F	14,50,000	No	37,10,973	Cheque	Yes

For MEHTA DEVELOPERS

Proprietor

27	Manish Enterprises	901 9TH FLOOR, IVORY TOWER, SAYANI ROAD NR MOTILAL, PRABHADEVI, MUMBAI, MAHARASHTRA, 400025	AALHM 1395 P	4,50,000	No	12,00,000	Cheque	Yes
28	Shantilal S. Jain	28/30, M. TARACHAND HOUSE, 1ST FLOOR, CHANDI GALLI, 3RD BHOIWADA, MUMBAI-400 002	ADKPJ 5613 P	6,00,000	No	14,25,000	Cheque	Yes
29	Simoni Rameshbhai Mody	Mumbai	ANWPM 5306 Q	12,00,000	No	12,00,000	Cheque	Yes
30	SV Overseas	53, PRABHU SHRIRAM MANDIR MARG, 4TH KUMBHARWADA, MUMBAI - 400 004	AFDPJ 6245 A	1,56,00,000	No	1,50,00,000	Cheque	Yes
31	Dream Arihant Infrastructure Company	Shop No 6 Ground Floor, Aditya Heritage, V N Purav ,Marg, Sion Chunabhatti, Mumbai - 400022	AAJFD 6287 B	58,00,000	No	43,39,221	Cheque	Yes
32	Alpesh N. Virvadiya	C-303 Haridham Chs Ltd. Ambewadi R K Singh Marg Mogra Village Andheri (east), Mumbai- 400069	ADHPV 1718 L	2,00,000	No	2,18,531	Cheque	Yes
33	Dilip Kataria (HUF)	B-304 Blue Heaven Vakola Santacruz (e) Mumbai, 400055	AAGHD 5167 B	20,00,000	No	21,85,312	Cheque	Yes
34	Ekta Romil Sheth	2/c Kunthunath Tower Nr. Sargam Shopping Centre Parle Point, Surat	AJEPV 6889 K	3,00,000	No	3,27,796	Cheque	Yes
35	Ramesh Harilal Mody	Room No 78 2Nd Floor, Vora Building, 23 Sadashiva Lane, Kandawadi, Mumbai - 400004	ALPPM 5737 Q	9,00,000	No	25,80,294	Cheque	Yes
36	Shilvi Rameshbhai Mody	R.NO.8, 2ND FLOOR, 23, VORA BLDG, SADASHIV LANE, GIRGAUM, MUMBAI-400 004	AQSPM 4531 G	15,00,000	No	28,57,644	Cheque	Yes
37	Bhakti Gold	Mumbai	AACPJ 9557 F	6,00,000	No	6,03,738	Cheque	Yes
38	Jatish Mehta	1601, 16TH FLOOR, ROYAL RESIDENCY, WING A, CHIWDA GALLI, LALBAUG, MUMBAI-400 012	AFRPM 4328 K	3,50,44,749	No	3,43,46,843	Cheque	Yes

For MEHTA DEVELOPERS
Chandulal
Proprietor

39	Manisha Manish Chopra	Flat No 08 3Rd Floor, Keshav Niwas, 20 L. Jagmohandas Marg, Nepen Sea Road, Mumbai - 400036	AABPM 5190 J	2,00,000	No	17,17,161	Cheque	Yes
40	Milin Chemist	B/902, Girnar Tower, G D Ambekar Marg Ambewadi, Kalachowki, Mumbai - 400033 Maharashtra	APSPS 2784 L	9,00,000	No	17,91,446	Cheque	Yes
41	Vipul Paresh Sodha	A/17,Mulji Nagar No 1, S.V.Road., Borivali West, Mumbai:	EFBPS 2027 K	9,75,000	No	23,50,920	Cheque	Yes
42	Ganpat Dhanraj Rathod	Room No 1&2, Ahamad Umar Building 1St, Dr D Silva Rd, Dadar (W), Mumbai - 400028 Maharashtra	AAAPR 9255 L	3,00,000	No	22,60,928	Cheque	Yes
43	Manish J. Rathod (L)	901 9Th Floor, Ivory Tower, Sayani Road Nr Motilal, Oswal Tower Prabhadevi, Mumbai - 400025	AAAPR 9258 H	60,00,000	No	2,42,92,8 50	Cheque	Yes
44	Tara Ganpat Rathod	1st Floor, Room No.1/2, Ahamad Umar Bldg, Dr. D'silva Road, Opp. Dadar Western Railway Statio, Dadar West, Mumbai-400028	AADPR 7497 R	1,50,000	No	2,88,922	Cheque	Yes
45	Gindra H Rasikala	Mumbai		51,000	No	51,000	Cheque	Yes
46	Chirag Jayshankar	Mumbai		15,00,000	No	15,00,000	Cheque	Yes
47	Rajendra Pakhraj	67, 2ND FLOOR, KANSARA CHAWL, KALBADEVI, ROAD, BHOIWADA , 1ST LANE, BHULESHWAR, KALBADEVI,MUMBA I-400 002	ACHPR 3867 P	2,00,000	No	60,50,000	Cheque	Yes
48	Himmat Trading Co.	Sha Moolchand Bhanwarlal & Co. 125/129 Jamnubha Bldg Bhandari Street, Mumbai-400004	AABHH 6771 G	1,18,434	No	2,65,920	Cheque	Yes
49	Ratnikant V Desai	235,LAHOTI COMPOUND, KALYAN ROAD,BHIWANDI-421302,	AGHPD 1506 D	7,00,000	No	9,07,900	Cheque	Yes
	Total			**10,28,49, 183**				

For MEHTA DEVELOPERS

Chandulal J. Z.

Proprietor

31b: Specified sums accepted u/s 269SS

	Name	Address	PAN	Amount of Specified sum	Accepted by Cheque/DD/ ECS	Accepted by A/c payee Cheque/DD
1	ADIT CHAWHAN/ CHETAN CHAWHAN MSH-506	37, Lehari Mension, Aanlkar Cinema, 2nd Khetwadi, Girgao Mumbai-400004.	BFIPC 4549 G	1,11,20,000	Cheque	Yes
2	Amraram Patel / Sukhidevi Patel MH 1101	10/12, Room no 505,5th Floor, Shivtritha Building, Aanlkar Cinema Near, Shiddhi Lane, Girgao Mumbai-400004.	DFSPP 2950 G	1,59,60,000	Cheque	Yes
3	Arvind Jain	1203, Siddesh Tower, 12th Floor, E Wing, Balaram Street, Mumbai		10,50,000	Cheque	Yes
4	BHUPENDRA C.JAIN/SARIKA B.JAIN/B.C.JAIN-MH-2201	Jariwala Building, 3rd Floor, Room No.23, Sadashiv Cross Lane, Girgaon, Mumbai - 400 004	AAAPJ 5509 M	39,60,000	Cheque	Yes
5	Devkunwar Ransingh Chauhan	A-406, A WING, PLOT NO.338, SINHAGAD DARSHAN, CHS JAHANGIR, BOMAN BEHRAM MARG, TARDEV,MUMBAI - 400 034	AHOTC 9255 C	43,105	Cheque	Yes
6	Dharmendra Deepak Parmar(MSH-701)	Room No. 07, Building No. 03, Old Chikhal Wadi,Tukaram Javji Road, Near Bhatia Hospital, Grant Road West Mumbai	AMTPP 5076 A	1,16,40,000	Cheque	Yes
7	Harsh B. Jain/ B.T. Jain / S. B. Jain MSH-1201	Jariwala Building, 3rd Floor, Room No.24,31, Sadashiv Cross Lane, Kandawadi, Girgaon, Mumbai - 400 004	BCUPJ 7852 E	97,30,200	Cheque	Yes
8	HASTIMAL F. JAIN (MH-2102)	B/41, Haji Allah Rakha Building, Khetwadi 9th Lane, Khetwadi,Girgaon, Mumbai 400 004,	AABPJ 1858 J	1,82,00,000	Cheque	Yes
9	Hemendra P Patel & Vishruti H Patel	18, AVDHUT SOCIETY, METPUR ROAD, KHAMBHAT DIST ANAND GUJRAT- 388 620	AOAPP 4293 G	96,994	Cheque	Yes
10	Hemendra P Patel & Vishruti H Patel	18, AVDHUT SOCIETY, METPUR ROAD, KHAMBHAT DIST ANAND GUJRAT- 388 620	AOAPP 4293 G	74,013	No	N A
11	Mahendra Patel,Hardik M.Patel & Uttam M.Patel(MH)	Labh Niwas B Wing 2nd Floor,Room No 10, 4th Khetwadi Lane,Near Wilson School, Girgaon, Mumbai	ACWPP 2131 K	2,01,781	Cheque	Yes
12	NANDINI J. PAREKH / JASHAVANTLAL M. PAREKH MSH- 505	Gala No.25, Ground Floor, Din Building Compound, ANM Joshi Marg,Aagripada, Lower Parel Mumbai.	AIPPP 0049 N	1,34,08,000	Cheque	Yes

For MEHTA DEVELOPERS

Proprietor

13	PRATIKSH K. JAIN / SHANKARLAL A. JAIN-MSH-501	Navkar Darshan Building, 502/A, Near Ranibag, Buyculla East Mumbai-400027 / Rajendra Tower, Aachari Street Nekore, Andhra Pradesh, Nellore-524001	ASCPJ 6767 H	99,09,000	Cheque	Yes
14	Pravinkumar Babulal Shah / Geeta Shah(MH-901)	Room no.37, 3rd Floor, Dubhas Building, 173, Shikka Nagar, V P Road, Girgao Mumbai.	AVXPS 4387 E	1,45,26,007	Cheque	Yes
15	RAKESH KUMAR CHAGGANLAL-(MSH-1505)	RajendraTower, Flat no.202, 17-588-11, Aachari Tower Andhra Pradesh, Nellore.	ACHPR 2236 A	21,46,000	Cheque	Yes
16	Rekha Ashok Shah(MSH)	PLOT NO,9, 3RD FLOOR, MEHTA MENSION, J.S.S.ROAD, GIRGAON MUMBAI	AAEPS 0729 G	4,29,000	Cheque	Yes
17	Tarunkumar Porwal/rekha Porwal (MSH2105/2106)	Parshwa Padma Muthaliya Residency, B Wing, Flat no.2805, Dattaram Land Marg, Kalachowky Mumbai 400033	AHHPC 2615 F	1,80,00,000	Cheque	Yes
18	Usha Uttam Jain / Uttamchand P.Jain(MH-2101)	301, Salasar Plaza, 60 Feet Road, Bhayander West, Thane 401101	AILPJ 3340 F	1,58,40,000	Cheque	Yes
19	VIKRAM G. SANGHVI / SONAL V. SANGHVI-MSH-801	236/240, Lehari Mansion, 4th Floor, Room No.43, 2nd Khetwadi Road, Opp. Alankar Cinema, Girgao Mumbai-400004.	BARPS 3159 C	94,56,100	Cheque	Yes
	Total			15,57,90,200		

31c. Loans/ Deposits/ sums repaid u/s 269T

	Name	Address	PAN	Amount of repayment	Maximum Amount o/s	Repaid by Cheque/DD/ ECS	Repaid by A/c payee Cheque/DD
1	Aaradhya	C-1129/30, Millinium Textile Market, Ring Road, Surat-395002	AIZPC 0350 M	8,00,000	60,00,000	Cheque	Yes
2	Alkesh Kumar Chopra	Vananiyon Ka Bas, Tehsil Road, Pachpadra City, Barmer - 344032 Rajasthan	AEZPC 6469 E	10,00,000	15,00,000	Cheque	Yes
3	Anita Hitesh Rathod	1201, BHAIRAV DARSHAN BUILDING, J.B. MARG, ELPHINSTON, MUMBAI-400 013	ANAPR 7994 R	3,10,000	3,10,000	Cheque	Yes
4	Anuj Finance & Investment Consultant	B 2203 2204 22Nd Floor, 23 Nakoda Mehta Sunshine,Heights Khadilkar Road,Sadashiv Lane Girgaon, Mumbai - 400004	AAEPS 2537 G	14,19,000	2,30,79,173	Cheque	Yes

For MEHTA DEVELOPERS

Proprietor

5	BHAVIK VIJAYKUMAR DALAL	C/601, EMERALD APPT, P.P. RD, NEAR SONA UDYOG, ANDHERI (E), MUMBAI-400 009	AJFPD 2913 B	5,54,000	5,54,000	Cheque	Yes
6	Chandamal Chopra	51, Basant Vihar, Pali, Pali, Pali Marwar - 306401 Rajasthan	AAMPC 8556 D	20,00,000	31,75,000	Cheque	Yes
7	Chandamal Chopra Huf	OS, Mahaveer Nagar, Pali Marwar - 306401 Rajasthan	AACHC 9580 K	10,00,000	19,25,000	Cheque	Yes
8	Deepak Kumar Chopra	Lalwani Chembers, Near Arihant Market, Opp Baliya, School, Pali Marwar - 306401 Rajasthan	AISPC 3012 C	30,00,000	35,25,000	Cheque	Yes
9	Dinesh Chopra	51, Vasant Vihar ,College Road,Pali-Marwar (Raj.)-306401	ADSPC 4158 J	10,00,000	20,10,000	Cheque	Yes
10	Dream Arihant Infrastructure Company	Shop No 6 Ground Floor, Aditya Heritage, V N Purav ,Marg, Sion Chunabhatti, Mumbai - 400022	AAIFD 6287 B	17,00,000	43,39,221	Cheque	Yes
11	Green Velly Gems Pvt. Ltd.	6-1376-77 A-B, Suparachva Bldg, Off No 407 A 4Th Floor,Thopbha Sheri, Mahidharpura Surat - 395003 Gujarat	AADCG 9871 B	57,56,000	57,56,000	Cheque	Yes
12	Hitesh Babulal Rathod	1201, BHAIRAV DARSHAN BUILDING, J.B. MARG, ELPHINSTON, MUMBAI-400 013	AAOPR 7494 N	1,90,000	1,90,000	Cheque	Yes
13	Jatish Mehta	1601, 16TH FLOOR, ROYAL RESIDENCY, WING A, CHIWDA GALLI, LALBAUG, MUMBAI-400 012	AFRPM 4328 K	16,87,928	3,43,46,843	Cheque	Yes
14	Kamala Jewels	OFFICE.NO.111/A, 1ST FLOOR, GLITZ MALL, CHAMPA GALLI CROSS LANE, VITHALWADI KALBADEVI, MUMBAI	ACQPJ 4472 P	10,00,000	1,08,48,383	Cheque	Yes
15	Kirandevi Chopra	40, Mahaveer Nagar, Pali Marwar - 306401 Rajasthan	AAMPC 8554 B	10,00,000	18,75,000	Cheque	Yes
16	Madhubala Anandkumar	47, DAR UI MULUK, 4TH FLOOR, GAMDEVI, MUMBAI - 400 007	AEWPM 9346 R	12,00,000	12,00,000	Cheque	Yes
17	Manish J. Rathod (L)	901 9Th Floor, Ivory Tower, Sayani Road Nr Motilal, Oswal Tower Prabhadevi, Mumbai - 400025	AAAPR 9258 H	43,29,986	2,47,73,850	Cheque	Yes
18	Manisha Manish Chopra	Flat No 08 3Rd Floor, Keshav Niwas, 20 L, Jagmohandas Marg, Nepen Sea Road, Mumbai - 400036	AABPM 5190 J	8,00,000	17,17,161	Cheque	Yes

For MEHTA DEVELOPERS

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19	Paresh Gopaldas Sodha	A 17 4Th Floor, Mulji Nagar No 1, S V Road,Borivali West, Mumbai - 400092	AAKPS 2360 P	6,64,040	11,54,424	Cheque	Yes
20	Prakashmal Chopra(Huf)	48, Palliwalo Ka Bas, Pachpadra City (Raj.)	AAGHP 9037 C	10,00,000	15,95,000	Cheque	Yes
21	Prateek Chopra Huf	43-44, Mahaveer Nagar, Pali Marwar, Pali - 306401 Rajasthan	AANHP 7635 K	10,00,000	21,40,000	Cheque	Yes
22	Preeti Chopra	219, Mahaveer Nagar, Pali Marwar, Pali Marwar - 306401 Rajasthan	ATQPC 8219 G	20,00,000	34,90,000	Cheque	Yes
23	Priyanka Prateek Chopra	Flat No-11-A, Rajdeep Appartment, Someshvara, Surat - 395007 Gujarat	ATXPC 6327 J	20,00,000	26,75,000	Cheque	Yes
24	Rahul Chopra	40, Mahaveer Nagar, Pali - 306401 Rajasthan	APHPC 0408 A	31,75,000	31,75,000	Cheque	Yes
25	Rahul Ramesh Kumar Chopra HUF	A-11, Rajdeep Apartment Canal Road, Vesu Surat	AAVHR 7302 F	2,50,000	2,50,000	Cheque	Yes
26	Rajendra Kumar Chopra Huf	219, Mahaveer Nagar, Marwar, Pali - 306401 Rajasthan	AARHR 4362 P	10,00,000	18,50,000	Cheque	Yes
27	Rajendra Kumar Pukharaj	67, 2ND FLOOR, KANSARA CHAWL, KALBADEVI, ROAD, BHOIWADA , 1ST LANE, BHULESHWAR, KALBADEVI,MUMBAI-400 002	AAJFD 6287 B	10,00,000	60,50,000	Cheque	Yes
28	Rajnikant U. Desai	235,LAHOTI COMPOUND,, KALYAN ROAD,BHIWANDI-421302	AGHPD 1505 D	16,07,900	9,07,900	Cheque	Yes
29	Ramesh Kumar Chopra	40, Mahaveer Nagar, Pali Marwar - 306401 Rajasthan	AAMPC 5318 B	10,00,000	16,90,000	Cheque	Yes
30	Rinal Kelvin Mody	R.No.8, 2nd Floor, Vora Building, Sadashiv Lane, Girgaon	AQSPM 4532 F	4,43,200	4,43,200	Cheque	Yes
31	Rishika Jain	48, Palliwalo Ka Bas Pachpadra City	BKLPJ 8174 Q	10,00,000	18,10,000	Cheque	Yes
32	Sanskar Plywood	Roor Sagar, Plot No 54 Gayatri Nagar, Camp Road, Malegaon - 423203 Maharashtra	AALPB 5146 R	3,10,000	3,10,000	Cheque	Yes
33	Sayar Devi Chopra	18, Green Park, Pali Marwar - 306401 Rajasthan	AAMPC 5317 Q	10,00,000	15,50,000	Cheque	Yes
34	Sejal Mukesh Chopra	11/A, Rajdeep Apartment, Canal Road,Vesu, Surat - 395007 Gujarat	AMFPJ 9862 N	10,00,000	25,80,000	Cheque	Yes
35	Simoni Rameshbhai Mody	Mumbai	ANWPN 5306 Q	5,27,517	5,27,517	Cheque	Yes
36	Suketa Vikram Mehta	2nd floor, mani bhavan, v.p. road mumbai	ALNPM 8430 G	89,00,000	89,00,000	Cheque	Yes

For MEHTA DEVELOPERS
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37	SV Overseas	53, PRABHU SHRIRAM MANDIR MARG, 4TH KUMBHARWADA, MUMBAI - 400 004	AFDPJ 6245 A	1,60,00,000	1,50,00,000	Cheque	Yes
38	Umesh Ramachandra Patil	Apeejay House, 3 Dinsha Vachha Road, Churchgate,Mumbai - 400020	ANBPP 6262 H	5,23,893	5,23,893	Cheque	Yes
39	Vanquish Investment & Leasing Pvt Ltd - mh	8 3Rd Floor Plot No229, Bokadia Mansion, Shamaldas Gandhi Marg, Chira Bazar Kalbadevi, Mumbai - 400002	AAACV 2355 C	74,00,000	82,61,441	Cheque	Yes
40	Vanquish Investment & Leasing Pvt Ltd - msh	8 3Rd Floor Plot No229, Bokadia Mansion, Shamaldas Gandhi Marg, Chira Bazar Kalbadevi, Mumbai - 400002	AAACV 2355 C	64,00,000	67,62,318	Cheque	Yes
41	VIJAYKUMAR JAYANTILAL DALAL HUF	C/601, Emerald Apartment, PP road, Andehri East, Mumbai-69	AACHV 0964 N	5,54,000	5,54,000	Cheque	Yes
42	Vipul Parish Sodha	A/17,Mulji Nagar No.1, S.V.Road,, Borivali West, Mumbai:	EFBPS 2027 K	24,98,553	24,98,553	Cheque	Yes
43	Devanshree U Patil	Mumbai	AJRPV 9850 D	1,57,367	1,57,367	Cheque	Yes
44	Kavita R Gandhi	78,Gopal Niwas,Nadiadwala Colony No1,S.V.Road,Malad (West),Mumbai-400 064	AHBPG 9321 J	1,81,470	24,37,600	Cheque	Yes
45	Swati V Vijapur	Mumbai	ABDPV 7996 A	2,09,823	2,09,823	Cheque	Yes
46	Vilas V Vijapur	Mumbai	AAIPV 1042 K	2,09,823	2,09,823	Cheque	Yes
47	Falguniben V Dalal	C/601, Emeral Apartment, PP Road, Andheri East, Mumbai	ACYPD 7472 K	1,66,200	1,66,200	Cheque	Yes
48	Himmat Trding Company	Sha Moolchand Bhanwarlal & Co. 125/129 Jamnubha Bldg Bhandari Street, Mumbai-400004	AABHH 6771 G	1,18,434	2,65,920	Cheque	Yes
	Total			**9,10,44,134**			

For MEHTA DEVELOPE
Propriet

34a: Deduction or collection of tax as per the provisions of Chapter XVII-B or Chapter XVII-BB

	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 (5)	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)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	MUMC17535A	192	Salary	24,14,915	14,40,000	14,40,000	1,44,000	NIL	NIL	NIL
2	MUMC17535A	194C	Payments to contractors	1,43,74,762	1,43,74,762	1,43,74,762	2,85,758	NIL	NIL	NIL
3	MUMC17535A	194A	Interest other than Interest on securities	3,52,68,135	2,40,14,544	2,40,14,544	24,01,455	NIL	NIL	NIL
4	MUMC17535A	194J	Fees for professional or technical services	44,32,143	43,79,383	43,79,383	4,37,938	NIL	NIL	NIL
5	MUMC17535A	194H	Commission or brokerage	3,64,800	3,64,800	3,64,800	18,240	NIL	NIL	NIL
6	MUMC17535A	194I (b)	Land / Building / Furniture rent	96,63,374	NIL	NIL	NIL	NIL	NIL	NIL
7	MUMC17535A	195	Other sums	1,84,541	1,84,541	1,84,541	36,908	NIL	NIL	NIL
	Total			6,67,02,670	4,47,58,030	4,47,58,030	33,24,299	0	0	0

For MEHTA DEVELOPERS

Chandulal

Proprietor

34b: TDS/TCS returns

Tax deduction and collection Account Number (TAN)	Type of Form	Due date	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported. If not, please furnish list of details/transactions which are not reported.
MUMC17535A	24Q	31-Jul-2019	22-Jul-2019	
MUMC17535A	24Q	31-Oct-2019	25-Oct-2019	
MUMC17535A	24Q	31-Jan-2020	28-Jan-2020	
MUMC17535A	24Q	31-Jul-2020	04-Sep-2020	
MUMC17535A	26Q	31-Jul-2019	22-Jul-2019	
MUMC17535A	26Q	31-Oct-2019	25-Oct-2019	
MUMC17535A	26Q	31-Jan-2020	28-Jan-2020	
MUMC17535A	26Q	31-Jul-2020	04-Sep-2020	
MUMC17535A	27Q	31-Jan-2020	28-Jan-2020	

34c: interest under section 201(1A) or section 206C(7)

	Tax deduction and collection Account Number (TAN)	Amount of interest	Amount paid out of column (2)	Date of payment
1	MUMC 17535 A	900	NIL	NIL
2	MUMC 17535 A	9,000	NIL	NIL
3	MUMC 17535 A	1,55,757	NIL	NIL
	Total	**1,65,657**	**0**	

40: Accounting Ratios

		Current year amount	Ratio to turnover(%)	Last year amount	Last year %
1	Total turnover of the assessee	NIL		NIL	
2	Gross profit/turnover	NIL	NIL	NIL	NIL
3	Net profit/turnover	1,49,87,356	NIL	53,54,730	NIL
4	Stock-in-trade/turnover	NIL	NIL	NIL	NIL
5	Material consumed to Finished goods		NIL		NIL
	Material consumed	NIL		NIL	
	Finished goods produced	NIL		NIL	

For MEHTA DEVELOPERS

Chandulal

Proprietor

For J.C. BAFNA & CO.

J.C. BAFNA

Proprietor, M. No. 030860

Firm reg. No. 100838W

Place: MUMBAI

Date: 15-01-2021