



Form - 6
[See Section 4(2)(I)(D)]

ANNUAL REPORT ON STATEMENT OF ACCOUNTS

To,
Rainforest Estates
Flat CG, Casa Del Sol, Survey
530/8, Anjuna Bardez, Goa, North Goa

Subject: Report on Statement of Accounts on project fund utilization and withdrawal by Rainforest Estates, hereinafter referred to as the "Promoter", for the Financial Year (period) Ending 01April 2020 to 31 March 2021 with respect to Project bearing Goa RERA Reg. Number PRGO04201092.

1. This Certificate is issued in accordance with the provisions of the Real Estate (Regulation and Development) Act, 2016 read along with The Goa Real Estate (Regulation and Development) (Registration of Real Estate Projects, Registration of Real Estate Agents, Rates of Interest and Disclosures on Website) Rules 2017.
2. I/We have obtained all necessary information and explanation from the Promoter, during the course of our audit, which in my/our opinion are necessary for the purpose of this certificate.
3. I/We hereby confirm that I/We have examined the prescribed registers, books and documents, and the relevant records of the Promoter for the period ended 31 March 2021 and hereby certify that:
 - i. The Promoter has/have completed 59.28% of the project titled Rainforest Woods bearing Goa RERA Registration No. PRGO04201092 located at Survey No. 99/15, Ward Mardungo, Assagaon, Bardez Taluka, North Goa, Bardez, North Goa.
 - ii. Amount collected during the year/period in question for this project is Rs. 3,59,97,382/- and amounts collected till date is Rs. 3,59,97,382/-.





iii. Amount withdrawn during the year/period in question for this project is Rs. 2,07,55,268/- and amount withdrawn till date is Rs. 2,07,55,268/-.

4. I/We Certify that the Promoter has/have utilized the amounts collected for project only for that project and the withdrawal from the designated bank account(s) of the said project has been in accordance with the proportion to the percentage of completion of the Project.

(If not, please rephrase clause 4 to specify (i) the amount withdrawn in excess of eligible amount or (ii) any other exceptions).

For PGK & CO
Chartered Accountants



(Signature and Stamp/Seal of the Signatory CA)
Name of the Signatory: **CA. PARIMAL KULKARNI**
Proprietor
Membership No.: 104344
Firm reg. No. 126315W
Date: 29/12/2021
Place: Panaji

UDIN: 21104344AAAACX3999

Rainforest Estates

Balance Sheet as at 31st March 2021

Previous Year	Liabilities	Sch.	2020-21 (Rs.)	Previous Year	Assets	Sch.	2020-21 (Rs.)
490,08,891	Capital Account	B1	543,11,366	38,32,825	Fixed Assets	B4	28,02,281.86
163,88,082	Loans (Liability)	B2	153,20,487	665,15,911	Current Assets	B5	783,90,561.34
49,51,763	Current Liabilities	B3	115,60,990				
703,48,736			811,92,843	703,48,736			811,92,843

The schedules referred to above form an integral part of the Balance Sheet

As per our report of even date

For PGK & CO

Chartered Accountants

FRN 126315W

Parimal Kulkarni

CA. Parimal Kulkarni

Proprietor, M.No.:104344

UDIN - 21104344AAAACL5345



For Rainforest Estates

1.

[Signature]

2.

[Signature]

3. **For INDRA HOTELS (MYSORE) PVT. LTD.**

GR Band

Director / Authorised Signatory

4. **For HRB HOTELS PRIVATE LIMITED**

PARTNERS

GR Band

Director / Authorised Signatory

PARTNERS

Date: **27 AUG 2021**

Place: Goa

Rainforest Estates
Schedules to Liabilities as at 31st March 2021

Previous Year	Sch.	2020-21 (Rs.)
	B1 Capital Account	
95,68,280	HRB HOTELS PVT.LTD CAPITAL A/C	107,73,899
179,92,448	NEIL J PERES CAPITAL A/C	191,98,067
80,95,576	NITIN GEORGE CAPITAL A/C	97,81,195
133,52,587	INDRA HOTELS (MYSORE) PVT LTD	145,58,205
490,08,891		543,11,366
	B2 Loans (Liability)	
25,69,540	Secured Loans	21,08,575
138,18,542	Unsecured Loans	132,11,912
163,88,082		153,20,487
	B3 Current Liabilities	
11,10,000	Provision for Taxation (B/s)	
3,950	Duties & Taxes	7,84,596
4,97,463	Sundry Creditors	5,26,340
-	Advance Received - Rainforest Woods	1,39,867
23,07,101	Corpus Fund	23,49,742
5,14,384	Provision	49,36,612
-	Nitin George - Reimbursement Due	3,28,835
-	Provision for Taxation (FY20-21)	23,50,000
72,500	Tax Audit Fees Payable	1,45,000
4,46,365	Advance From Customers	
49,51,763		115,60,990

Schedules to Assets as at 31st March 2021

Previous Year	Sch.	2020-21 (Rs.)
	B5 Current Assets	
24,29,795	Loans & Advances (Asset)	45,47,615
2,57,248	Sundry Debtors	3,62,919
-	Sundry Debtors (Cr)	(2,202)
-	T.D.S. Receivable (2020-2021)	2,70,613
-	Advance Tax (A.Y. 2021-2022)	16,87,000
558,44,108	Closing Work in Process	537,64,925
19,156	Electricity Security Deposit- Enclave	19,156
	Electricity Security Deposit- Rainforest Woods	9,436
9,436	Prepaid Vehicle Insurance	50,700
89,133	R K Electricals - Mobilization Amount	4,07,176
-	T.D.S. Receivable (2018-2019)	-
5,70,000	T.D.S. Receivable (2019-20)	-
2,48,951	Advance Tax (AY 2020-21)	-
3,95,000	Bank Accounts	172,71,811
66,45,031	Cash-in-hand	1,413
8,053		783,90,561
665,15,911		

The above schedules form an integral part of the Balance Sheet



Date: 27 AUG 2021
Place: Goa

For Rainforest Estates

1.

Nitin George

2.

GR Band

For INDRA HOTELS (MYSORE) PVT. LTD.

3.

GR Band

Director / Authorised Signatory

4.

For HRB HOTELS PRIVATE LIMITED

GR Band

Director/Authorised Signatory

PARTNERS

Rainforest Estates

Sch. B4-Fixed Assets

Particulars	WDV as at 01-Apr-20	Additions	Deductions	Depreciation for the year	WDV as at 31-Mar-21
Furniture & Fixture	40,452	4,661	-	4,278	40,835
Cordless Phone	1,044	-	-	156	888
Computer	14,770	-	-	5,908	8,862
Printer	2,317	4,831	-	1,893	5,255
Inverter	3,904	-	-	586	3,318
Mobile	48,719	-	-	7,308	41,411
Grand i10	2,91,428	-	-	43,714	2,47,714
Audi A4	34,20,545	-	-	10,26,164	23,94,381
CCTV	9,648	-	-	1,447	8,201
High Speed Fan	-	2,000	-	150	1,850
Laptop	-	61,960	-	12,392	49,568
Total	38,32,827	73,452	-	11,03,997	28,02,282

The above schedule forms an integral part of the Balance Sheet



For Rainforest Estates

1. *[Signature]*

2. *[Signature]*

For INDRA HOTELS (MYSORE) PVT. LTD.

3. *[Signature]*
Director / Authorised Signatory

For H.R.B HOTELS PRIVATE LIMITED

4. *[Signature]*
Director / Authorised Signatory

Date: 27 AUG 2021
Place: Goa

Rainforest Estates
Profit & Loss Account for the year ended 31st March 2021

Previous Year	EXPENDITURE	Sch.	2020-21 (Rs.)	Previous Year	INCOME	Sch.	2020-21 (Rs.)
568,96,883	Purchase Accounts	P4	196,49,216	780,00,000	Sales Accounts	P1	358,64,658
154,60,700	Direct Expenses	P5	19,51,377	7,38,330	Direct Incomes	P2	1,29,500
52,14,826	Indirect Expenses	P6	102,58,450	12,42,967	Indirect Incomes	P3	6,87,358
24,08,888	Net profit c/d		48,22,473				
799,81,297	TOTAL		366,81,516	799,81,297	TOTAL		366,81,516
PARTNERS CAPITAL ACCOUNT							
6,02,222	H R B HOTELS PVT.LTD		12,05,618	24,08,888	Net profit b/d		48,22,473
6,02,222	NEIL J PERES		12,05,618				
6,02,222	NITIN GEORGE		12,05,618				
6,02,222	INDRA HOTELS (MYSORE) PVT LTD		12,05,618				
24,08,888			48,22,473	24,08,888			48,22,473

The schedules referred to above form an integral part of the Profit & Loss

As per our report of even date

For PGK & CO

Chartered Accountants
FRN 126315W

Parimal Kulkarni

CA. Parimal Kulkarni

Proprietor,

M.No.:104344

UDIN- 21104344AAAACL5345



For Rainforest Estates

1

Nitin George

2

Neil J Peres

3.

For INDRA HOTELS (MYSORE) PVT. LTD.

G R Gowri

Director / Authorised Signatory

4.

For H R B HOTELS PRIVATE LIMITED PARTNERS

G R Gowri

Director / Authorised Signatory

PARTNERS

Date: 27 AUG 2021
Place: Goa

Rainforest Estates
Schedules to Profit & Loss Account as on 31st March 2021

Previous Year	Sch.	Particulars	2020-21 (Rs.)
	P1	Sales Accounts	
780,00,000		Sale - Rainforest Woods	358,64,658
	P2	Direct Incomes	
4,55,770		Other Income	1,29,485
20		Round Off	15
2,82,540		Extra Work Amount	-
7,38,330			1,29,500
	P3	Indirect Incomes	
6,62,688		Maintainance Income - Rainforest Enclaves	6,62,688
61		Discount	50
3,89,508		Interest on Fixed Deposit	22,151
1,90,710		Interest on Income Tax Refund	-
-		Excess Income Tax Provision	2,469
12,42,967			6,87,358
	P4	Purchase Accounts	
10,14,015		Rainforest Boulevard	54,012
-		Rainforest Enclaves	10,036
558,44,108		Rainforest Woods	195,85,168
38,760		Anjuna Property	-
568,96,883			196,49,216
	P5	Direct Expenses	
-		Contract Expenses	(1,27,806)
154,60,700		Decrease in W.I.P	20,79,183
154,60,700			19,51,377
	P6	Indirect Expenses	
3,450		Loan processing charges	-
1,93,886		Bad Debts w/off	-
1,94,247		Electricity Expenses	44,769
74,871		Fuel Expense	1,29,461
45,640		Insurance	1,14,590
26,390		Internet Charges	26,870
3,724		Professional & Legal Fees	2,74,801
77,827		Repairs & Maintainance	34,055
9,44,992		Salaries	10,57,597
3,00,000		Administration Expense	2,12,500
1,20,000		Auditors Remuneration	95,500
6,984		Bank Charges	8,338
1,570		Business Promotion	26,161
-		Donation	20,000
13,18,409		Interest on Loan	14,17,765
40,883		I.T.C. GST - Expenditure	28,19,779
160		Office Exp.	6,155
1,520		Postage & Courier Charges	780



Rainforest Estates
Schedules to Profit & Loss Account as on 31st March 2021

Previous Year	Sch.	Particulars	2020-21 (Rs.)
10,888		Printing & Stationery	15,008
-		Remmuneration to Partner	4,80,000
15,547		Staff Welfare	18,719
1,129		Water Charges	1,605
3,818		Rates & Taxes	-
1,820		Newspaper & Periodicals	-
6,714		Telephone Exp.	-
6,82,531		Depreciation	11,03,996
11,10,000		Provision for Taxation	23,50,000
27,826		Excess Income Tax Provisson	-
52,14,826			102,58,450

The above schedules form an integral part of the Profit & Loss Account



For Rainforest Estates

1. *[Signature]*

2. *[Signature]*

3. For INDRA HOTELS (MYSORE) PVT. LTD.

GR Gaud

Director / Authorised Signatory

4. For H R B HOTELS PRIVATE LIMITED PARTNERS

GR Gaud

Director / Authorised Signatory

Date: 27 AUG 2021
Place: Goa

RAINFOREST ESTATES

SCHEDULE L: NOTES FORMING PART OF THE BALANCE SHEET AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

1. Accounting Policies:

a. Basis of Preparation of Financial Statements:

- i) Financial statements are prepared under historical cost convention in accordance with the generally accepted accounting principles.
- ii) The firm follows mercantile system of accounting and recognises significant items of income and expenditure on accrual basis.
- iii) The firm has accepted project completion method of accounting. The profit or loss on project is declared in the year in which the project is completed.

b. Fixed Assets:

All fixed assets are valued at cost. The cost of fixed assets comprises of purchase price and all other attributable costs of bringing the assets to working conditions for intended use.

c. Depreciation:

Depreciation on fixed assets is provided on written down value method at the rates prescribed in Rule 5 of the Income Tax Rules, 1962.

d. Revenue Recognition

A. Revenue from operations

Revenue from property development activity is recognised when all significant risks and rewards of ownership in the land and/or building are transferred to the customer and a reasonable expectation of collection of the sale consideration from the customer exists.

e. Inventories

Property/development land at lower of cost or net realisable value.

f. Taxes on income

1. Taxes on income for the current period is determined on the basis of taxable income and tax credits computed in accordance with the provisions of the Income Tax 1961.
2. Deferred Tax is recognised on timing differences, between the income accounted in financial statements and the taxable income for the year, and quantified using the tax rates and laws, enacted or substantively enacted as on the Balance Sheet date.

Balances of Advances, Accounts Receivables and accounts payables shown in the account are subject to confirmation by the parties concerned and subsequent reconciliation, if any.

3. Disclosure under Micro, Small and Medium Enterprises Development Act, 2006:

The Firm has not received any intimation from "suppliers" regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosures, if any, relating to amounts unpaid as at the year end together with interest paid/ payable as required under the said act have not been furnished.



RAINFOREST ESTATES

**SCHEDULE L: NOTES FORMING PART OF THE BALANCE SHEET AND PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31ST MARCH, 2021**

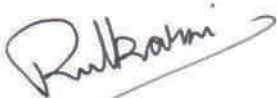
4 Auditor's Remuneration:

Particulars	Amount Rs.
Towards Tax Audit services	72,500
Towards Tax consultancy services	23,000
Total	95,500

5. Previous year's figures have been regrouped and/or reclassified to make them comparable with current year's figures.

As per our report of even date attached.

For PGK & CO
FRN 126315W
Chartered Accountants



CA. Parimal G. Kulkarni
(Proprietor)

M. No. 104344

UDIN - 21104344AAAACL5345



Place : Goa

Date: 7 AUG 2021

For RAINFOREST ESTATE

1



2



3.

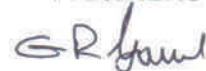
For INDRA HOTELS (MYSORE) PVT. LTD



Director / Authorised Signatory

4

For HRB HOTEL PRIVATE LIMITED



Director / Authorised Signatory

PARTNERS

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

1. **We** have examined the **balance sheet** as on 31st March **2021** , and the **Profit and loss account** for the period beginning from **01-Apr-2020** to ending on **31-Mar-2021** attached herewith, of

Name	Rainforest Estates
Address	Flat CG CASA DEL SOL, Survey 530/8, Anjuna , , , , 10- Goa , 91-India , Pincode - 403509
PAN	AAPFR8036G
Aadhaar Number of the assessee, if available	

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 **Goa** and branches.

3. a. **We** report the following observations/comments/discrepancies/inconsistencies if any:

The assessee is responsible for the preparation of the aforesaid financial statements that give a true and fair view of the financial position and financial performance (if applicable) in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.,Our responsibility is to express an opinion on these financial statements based on our audit of such books of accounts & records produced before us for audit. We have conducted this 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 auditors 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 preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control. 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.

- 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:-
- In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March **2021** ; and
 - 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 the explanations given to **us**, the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	The assessee is responsible for the preparation of the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G(1) (b) of Income Tax Rules, 1962 that give true and correct particulars as per the provisions of the Income-tax Act, 1961 read with Rules, Notifications, circulars etc that are to be included in the Statement.
2	Others	We are responsible for verifying the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G (1) (b) of Income-tax Rules, 1962. We have conducted my/our verification of the statement in accordance with Guidance Note on Tax Audit under section 44AB of the Income-tax Act, 1961, issued by the Institute of Chartered Accountants of India.
3	Others	We believe that the audit evidence I/we have obtained is sufficient and appropriate to provide a basis for our audit opinion subject to the following
4	Others	Clause 4 - The term "Indirect taxes" is neither defined in the Income-tax Act, 1961 nor under any other law. The levy of different types of indirect taxes on various transactions may differ from State to State. The assessee has represented that Goods & Service Tax is applicable to them.
5	Others	Clause 11- No specific books of account are prescribed under section 4AA in case of the business of the assessee.
6	Others	Clause 12- The profit and loss account does not include any profits and gains assessable on presumptive basis.
7	Others	Clause 13- The assessee has represented that they have followed and complied with ICDS as applicable and their statement of total income confirms with the same. Disclosure is given in Schedule 13f of Form 3CD as required.
8	Others	Clause 16- The amounts are as per information given to us
9	Others	Clause 18- There is no adjustment to additions to fixed assets on account of cenvat, change in exchange rate of currency, subsidy, grant or reimbursement.
10	Others	Clause 18-In giving the dates under the column titled "date put to use" in respect of additions during the year, wherever necessary we have relied on the date certified by the assessee.
11	Others	Clause 21 (a)- We have relied upon the representation that no personal expenses of employees or Partners have been charged to revenue account other than those payable under contractual obligations or in accordance with normally accepted business practice.
12	Others	Clause 21(a)- The assessee has represented that he has not incurred expenditures for any purpose envisaged in the said clause. We have relied on this representation.
13	Others	Clause 21(b)- The assessee has represented that he has not incurred expenditures for any purpose envisaged in the said clause. We have relied on this representation.
14	Others	Clause 21(d)(A)/(B)- It is not possible for me/us to verify whether the payments exceeding Rs.10,000 have been made otherwise than by account payee cheque or bank draft, as the necessary evidence is not in the possession of the assessee
15	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	Clause 22 - Assessee has not identified any amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.
16	Others	Clause 23- The information as regards persons referred to in section 40A(2) (b) of the Income Tax Act,1961 is furnished on the basis of information made available by the assessee.
17	Others	Clause 25- The assessee has represented that the outstanding liabilities are payable and there are justifiable reasons why the same are outstanding and hence there is no further amount to be disclosed under section 41(1)
18	Others	Clause 26- Taxes are not passed through Profit & Loss A/c.

19	Others	Clause 27(b)- Normal over/ under accruals is not considered for the purpose. Further in accordance with method of accounting followed by the assessee, any item, which although relates to an earlier year materializes or crystallize during the year has been considered as expenditure/ income of the year. On the basis of the above no material items of expenditure/ income of earlier years has been debited/ credited to the Profit and Loss Account of the year.
20	Others	Clause 31- We have relied upon the representation that payments relating to taking or accepting loan or deposit, or repayment of the same were made through account payee cheques drawn on a bank or account payee bank draft only, as the case may be.
21	Others	Clause 31(c)- It is not possible for us to verify whether the loans/deposits accepted or repaid otherwise than by an account payee cheque or bank draft as the necessary information is not in the possession of the assessee
22	Others	Clause 33 - Details of deductions admissible under chapter VI A is subject to final determination of total income
23	Others	Clause 34(a) - The assessee has furnished details of taxes deducted at source based on TDS returns filed by the assessee. However, the assessee has not furnished any statement to enable the tax auditor to verify/reconcile the amount as per books and the amount on which TDS/TCS is required to be deducted/collected. In absence of sufficient evidence, we are unable to apply reasonable test checks to confirm the information provided under this clause.
24	Others	Clause 21(b) & 34(a)- We have verified the compliance with the provisions of Chapter XVII-B regarding compliance under section 40(a) regarding deduction of tax at source and regarding the payment thereof to the credit of the Central Government. Our verification has been carried out in accordance with the Auditing Standards generally accepted in India which include test checks and concept of materiality. On the basis of verification as aforesaid, we have not come across any material non-compliance with the provisions of Chapter XVII-regarding deduction of tax at source and regarding the payment thereof to the credit of the Central Government. The date of furnishing of returns is the latest return correction return filed by the assessee upto date of this audit report.
25	Others	Clause 38- Assessee has represented that no Excise audit was carried out during the year.
26	Others	Clause 39- The assessee has represented that no audit was conducted under section 72A of the Finance Act, 1944 in relation to valuation of taxable services.
27	Others	Clause 41- The assessee has represented that there are no demands raised or refunds issued during the previous year under any tax laws other than the Income Tax Act,1961 and Wealth tax Act 1957
28	Others	Sundry Creditors, Sundry Debtors, Deposits & loans balances are subject to confirmation and subsequent reconciliation if any.

Accountant Details

Name	CA Parimal Kulkarni
Membership Number	104344
FRN (Firm Registration Number)	126315W
Address	302, 3rd Floor, Kamat Elite, Nr. St. Inez Traffic Signal , , , , 10- Goa , 91-India , Pincode - 403001
Date of signing Tax Audit Report	27-Aug-2021
Date	27-Nov-2021

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

PART - A

1. Name of the Assessee	Rainforest Estates
2. Address of the Assessee	Flat CG CASA DEL SOL, Survey 530/8, Anjuna , , , , , 10- Goa , 91-India , Pincode - 403509
3. Permanent Account Number (PAN)	AAPFR8036G
Aadhaar Number of the assessee, if available	
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 ?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 10- Goa	30 AAPFR8036G 1Z5

5. Status	Firm
6. Previous year	01-Apr-2020 to 31-Mar-2021
7. Assessment year	2021-22

8. Indicate the relevant clause of section 44AB under which the audit has been conducted	
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Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(e)- When provisions of section 44AD(4) are applicable

No records added

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?	
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Sl. No.	Name	Profit Sharing Ratio (%)
1	HRB Hotels Pvt. Ltd	25
2	Mr. Neil J Peres	25
3	Mr.Nitin George	25
4	Indra Hotels (Mysore) Pvt. Ltd.	25

(b). If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change ?

No

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

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).

Sl. No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Building completion	06004

(b). If there is any change in the nature of business or profession, the particulars of such change ?

No

Sl. No.	Business	Sector	Sub Sector	Code
No records added				

11.(a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed ?

No

Sl. No.	Books prescribed
No records added	

(b). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Same as 11(a) above

Sl. No.	Books maintained	Country	Flat / Door / Building	Road / Street / Block / Sector	Zip Code / Pin Code	Post Office	Area / Locality	District	State
1	Bank book	91-India	Flat CG CASA DEL SOL, Survey 530/8		403509				10- Goa
2	Cash book	91-India	Flat CG CASA DEL SOL, Survey 530/8		403509				10- Goa
3	Journal	91-India	Flat CG CASA DEL SOL, Survey 530/8		403509				10- Goa

4	Ledger	91-India	Flat CG CASA DEL SOL, Survey 530/8	403509	10- Goa
5	Purchase register	91-India	Flat CG CASA DEL SOL, Survey 530/8	403509	10- Goa
6	Sales register	91-India	Flat CG CASA DEL SOL, Survey 530/8	403509	10- Goa
7	Stock register	91-India	Flat CG CASA DEL SOL, Survey 530/8	403509	10- Goa

(c). List of books of account and nature of relevant documents examined.

Same as 11(b) above

Sl. No.	Books examined
1	Bank book
2	Cash book
3	Journal
4	Ledger
5	Purchase register
6	Sales register
7	Additional details like agreements vouchers invoices and the like

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ?

No

Sl. No.	Section	Amount
No records added		

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 ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
		₹ 0	₹ 0

(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:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		₹ 0	₹ 0	₹ 0
Total		₹ 0	₹ 0	₹ 0

(f). Disclosure as per ICDS:

Sl. NO.	ICDS	Disclosure
1	ICDS I-Accounting Policies	The Significant Accounting policies are being disclosed with respective ICDS. Significant accounting policies are in accordance with ICDS notified u/s 145 required for the purposes of Income computation and disclosure.
2	ICDS II-Valuation of Inventories	Percentage Completion method followed as per transitional provisions of the ICDS
3	ICDS III-Construction Contracts	Percentage Completion method followed as per transitional provisions of the ICDS
4	ICDS IV-Revenue Recognition	Percentage Completion method followed as per transitional provisions of the ICDS
5	ICDS V-Tangible Fixed Assets	All fixed assets are valued at cost. The cost of fixed assets comprises of purchase price and all other attributable costs of bringing the assets to working conditions for intended use.
6	ICDS VII-Governments Grants	Not applicable
7	ICDS IX Borrowing Costs	Borrowing costs that are attributed to the acquisition , construction or production of a qualifying asset are capitalized/inventorised as part of cost of such asset till such time the asset is ready for its intended use or sale
8	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	The entity recognises provisions, contingent liabilities when there is present obligation as a result of a past event that probably requires an outflow of resources and a reasonable estimate can be made of the amount of the obligation. contingent assets are not recognised as they may never be realised.

14.(a). Method of valuation of closing stock employed in the previous year

(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	Decrease in profit
		No records added	

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
No records added				

16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28;

Sl.No.	Description	Amount
		₹ 0

(b). the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
No records added		

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
No records added		

(d). any other item of income;

Sl. No.	Description	Amount
No records added		

(e). Capital receipt, if any.

Sl. No.	Description	Amount
No records added		

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:

Sl. No.	Details of property	Address of Property	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-

Country	Flat / Door / Building	Road / Street / Block / Sector	Zip Code / Pin Code	Post Office	Area / Locality	District	State			section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
									₹ 0	₹ 0

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:-

Sl. No.	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Adjustments to Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments, if Any (D)	Depreciation Allowable (E)	Written Down Value at the end of the year(A+B-C+D-E)
1	Furnitures & Fittings @ 10%	10	₹ 40,452	₹ 0	₹ 0	₹ 40,452	₹ 4,661	₹ 0	₹ 4,661	₹ 0	₹ 0	₹ 4,278	₹ 40,835
2	Plant and Machinery @ 15%	15	₹ 3,54,743	₹ 0	₹ 0	₹ 3,54,743	₹ 2,000	₹ 0	₹ 2,000	₹ 0	₹ 0	₹ 53,361	₹ 3,03,382
3	Plant and Machinery @ 30%	30	₹ 34,20,545	₹ 0	₹ 0	₹ 34,20,545	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 10,26,164	₹ 23,94,381
4	Plant and Machinery @ 40%	40	₹ 17,087	₹ 0	₹ 0	₹ 17,087	₹ 66,791	₹ 0	₹ 66,791	₹ 0	₹ 0	₹ 20,193	₹ 63,685

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
No records added			

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)]

Sl. No.	Description	Amount
No records added		

(b). Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
No records added					

21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Sl. No.	Particulars	Amount
1		₹ 0

Personal expenditure

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

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

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Sl.No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

(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:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Country	Flat / Door / Building	Road / Street / Block / Sector	Zip Code / Pin Code	Post Office	Area / Locality	District	State
1		₹ 0												

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)

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Country	Flat / Door / Building	Road / Street / Block / Sector	Zip Code / Pin Code	Post Office	Area / Locality	District	State	Amount of tax deducted
1		₹ 0													₹ 0

ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Country	Flat / Door / Building	Road / Street / Block / Sector	Zip Code / Pin Code	Post Office	Area / Locality	District	State
1	31-Mar-2021	₹ 72,500	Fees/Royalty	PGK & CO	AFMPK7836B		91-India	302, 3rd floor, Kamat Elite Goa		403001				10-Goa

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Country	Flat / Door / Building	Road / Street / Block / Sector	Zip Code / Pin Code	Post Office	Area / Locality	District	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
1		₹ 0													₹ 0	₹ 0

iii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Country	Flat / Door / Building	Road / Street / Block / Sector	Zip Code / Pin Code	Post Office	Area / Locality	District	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
1		₹ 0														

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Country	Flat / Door / Building	Road / Street / Block / Sector	Zip Code / Pin Code	Post Office	Area / Locality	District	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
1		₹ 0													₹ 0	₹ 0

iv. Fringe benefit tax under sub-clause (ic)

₹ 0

v. Wealth tax under sub-clause (iia)

₹ 0

vi. Royalty, license fee, service fee etc. under sub-clause (iib)

₹ 0

vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Country	Flat / Door / Building	Road / Street / Block / Sector	Zip Code / Pin Code	Post Office	Area / Locality	District	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
1		₹ 0													

viii. Payment to PF /other fund etc. under sub-clause (iv)

₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v)

₹ 0

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
1	Remuneration	40(b)	₹ 4,80,000	₹ 4,80,000	₹ 0	480000 (Remuneration debited in P & L A/c) less 480000 (Remuneration allowable u/s 40b)

(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. Please furnish the details ? **Yes**

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether 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. please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ? **Yes**

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

(e). Provision for payment of gratuity not allowable under section 40A(7); **₹ 0**

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9); **₹ 0**

(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
1		₹ 0

(h). Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;

Sl. No.	Particulars	Amount
No records added		

(i). Amount inadmissible under the proviso to section 36(1)(iii). **₹ 0**

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.

₹ 0

23. Particulars of any payments made to persons specified under section 40A(2)(b).

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	Mr. Neil Peres	ADZPP5481G		Partner	Interest on loan	₹ 12,19,051

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
No records added			

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
No records added					

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;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
No records added			

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);

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	GST	₹ 3,74,507
2	Sec 43B(a)- tax,duty,cess,fee etc	GST	₹ 3,74,507
3	Sec 43B(a)- tax,duty,cess,fee etc	GST	₹ 178
4	Sec 43B(a)- tax,duty,cess,fee etc	GST	₹ 178
5	Sec 43B(a)- tax,duty,cess,fee etc	GST	₹ 1,350
6	Sec 43B(a)- tax,duty,cess,fee etc	GST	₹ 1,350

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
No records added			

State whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account ?

No

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

Yes

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Credit Availed	₹ 3,054	Credit availed as per account
Credit Utilized	₹ 3,054	Cenvat utilised as per accounts
Closing /Outstanding Balance	₹ 0	

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
No records added				

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)(viii) ?

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
No records added								

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) ?

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
No records added						

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

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

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Country	Flat / Door / Building	Road / Street / Block / Sector	Zip Code / Pin Code	Post Office	Area / Locality	District	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
1												₹ 0		₹ 0	₹ 0	

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ?

No

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	Whether the excess money has been repatriated within the prescribed time ?	The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
No records added						

B.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 sub-section (1) of section 94B ?

No

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred (i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. (iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B. (iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B. (v)	
				Assessment Year	Amount	Assessment Year	Amount
1	₹ 0	₹ 0	₹ 0		₹ 0		₹ 0

C.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 31st March, 2022) ?

No

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
No records added		

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 :-

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year ?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
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No records added

b. 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 of the person from whom sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
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No records added

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

b.(a). 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

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
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₹ 0

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of 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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
No records added					

b.(c). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
₹ 0							

b.(d). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
No records added					

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

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

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

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	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
No records added					

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
No records added					

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

32.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)		Remarks
						Amount	Order U/s & Date	
No records added								

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?

No

Please furnish the details of the same.

₹ 0

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?

No

Please furnish the details of the same.

₹ 0

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.

Please furnish the details of the same.

₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).

No

Sl. No.	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.
No records added		

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?

Yes

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) or (4)	Total amount on which tax was required to be deducted out of (4) or (5)	Total amount on which tax was deducted or collected at specified rate out of (5) or (6)	Amount of tax deducted or collected out of (6) or (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) or (8)	Amount of tax deducted or collected on (8) or (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) or (10)
1	BLRR11633G	194C	Payments to contractors	₹ 1,89,67,108	₹ 1,89,67,108	₹ 1,89,67,108	₹ 2,79,242	₹ 0	₹ 0	₹ 0
2	BLRR11633G	194J	Fees for professional or technical services	₹ 12,04,000	₹ 12,04,000	₹ 11,31,500	₹ 85,738	₹ 0	₹ 0	₹ 0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

Yes

Please furnish the details:

Sl. No.	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	Please furnish list of details/transactions which are not reported.
1	BLRR11633G	24Q	31-Mar-2021	23-Jul-2020	Yes	
2	BLRR11633G	24Q	31-Mar-2021	25-Nov-2020	Yes	
3	BLRR11633G	24Q	31-Mar-2021	30-Jan-2021	Yes	
4	BLRR11633G	24Q	15-Jul-2021	14-Jun-2021	Yes	

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

No

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Amount of interest under section 201(1A)/206C(7) is payable (2)	Amount paid out of column (2) along with date of payment. (3)	
			Amount	Date of payment
		₹ 0	₹ 0	

35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1			0	0	0	0	0

(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:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
	₹ 0	

37. Whether any cost audit was carried out ?

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.

38. Whether any audit was conducted under the Central Excise Act, 1944 ?

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year	%	Preceding previous Year	%
(a)	Total turnover of the assessee	35864658		78000000	
(b)	Gross profit / Turnover	35864658		78000000	
(c)	Net profit / Turnover	7170003	35864658	3546714	78000000
			19.99		4.55
(d)	Stock-in-Trade / Turnover	35864658		78000000	
(e)	Material consumed / Finished goods produced				

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.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						

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

No

b. Please furnish

Sl. No.	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/ furnished transactions which are required to be reported ?	Please furnish list of the details/transactions which are not reported.

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ?

No

b. Please furnish the following details:

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2022)

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		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	
	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

Accountant Details

Accountant Details

Name	CA Parimal Kulkarni
Membership Number	104344
FRN (Firm Registration Number)	126315W

Address

302, 3rd Floor, Kamat Elite, Nr. St. Inez Traffic Signal, , , , 10- Goa, 91-India, Pincode - 403001

Date

27-Nov-2021

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	1	26-Mar-2021	26-Mar-2021	₹ 4,661	₹ 0	₹ 0	₹ 0	₹ 4,661
Furnitures & Fittings @ 10%								
Furnitures & Fittings @ 10%								
Furnitures & Fittings @ 10%								
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	1	23-Mar-2021	23-Mar-2021	₹ 2,000	₹ 0	₹ 0	₹ 0	₹ 2,000
Plant and Machinery @ 15%								
Plant and Machinery @ 15%								
Plant and Machinery @ 15%								
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 30%								
Plant and Machinery @ 30%								
Plant and Machinery @ 30%								
Plant and Machinery @ 30%								
No records added								

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	1	01-Feb-2021	01-Feb-2021	₹ 61,960	₹ 0	₹ 0	₹ 0	₹ 61,960
Plant and Machinery @ 40%								
Plant and Machinery @ 40%	2	11-Feb-2021	11-Feb-2021	₹ 4,831	₹ 0	₹ 0	₹ 0	₹ 4,831
Plant and Machinery @ 40%								

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%				
Furnitures & Fittings @ 10%				
Furnitures & Fittings @ 10%				
Furnitures & Fittings @ 10%				
Furnitures & Fittings @ 10%				
No records added				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				
Plant and Machinery @ 15%				
Plant and Machinery @ 15%				
Plant and Machinery @ 15%				
Plant and Machinery @ 15%				
No records added				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 30%				
Plant and Machinery @ 30%				
Plant and Machinery @ 30%				
Plant and Machinery @ 30%				
Plant and Machinery @ 30%				
No records added				

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%				
Plant and Machinery @ 40%				
Plant and Machinery @ 40%				
Plant and Machinery @ 40%				
No records added				