NAME : ARIHANT DEVELOPERS,
468, ARIHANT PLAZA
BAHINABAI GARDEN
CHOWK
JALGAON.

YEAR : **31st MARCH, 2022.**
(A.Y. : 2022-2023)

FINANCIAL STATEMENTS AND AUDIT REPORT U/S 44AB OF THE INCOME TAX ACT,1961

N. S. DOSHI & CO., ,
Chartered Accountants
"SHARDA"
Near G. S. Highschool Grouud,
18, Visanji Nagar,
JALGAON – 425 001

N. S. DOSHI & CO.

Chartered Accountants
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STD (0257)
2225461
2226759
® 2222946

Niranjan S. Doshi,
M.Com., LL.B., F.C.A.

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

AUDIT REPORT UNDER SECTION 44AB OF THE INCOME TAX ACT, 1961 IN THE CASE OF A PERSON REFERRED IN CLUASE (B) OF SUB-RULE (1) OF BULE 6G

We have examined the Balance Sheet as at **31st March 2022**,and the Profit and Loss Account for the period beginning from **01-Apr-2021** to ending on **31-Mar-2022**; attached herewith of **M/s. ARIHANT DEVELOPERS , 468, BAHINABAt GARDEN SQUARE, JALGAON** PAN:AASFA3430C ITO WARD 1 (1), JALGAON.

1. We certify that the balance sheet and the profit and loss account are in agreement with the books of account maintained at the above address.

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

   (i) These statements are the responsibility of the assessee. Our responsibility is to express an opinion on these financial statements based on our audit.

   (ii) We conducted audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by the assessee, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

   (iii) Balances of Debtors/Creditors are subject to confirmation and reconciliation, if any.

   (b) Snbject 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 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 the accounting policies and other notes referred to in Schedule (16) to the statements of accounts, give a true and fair view in conformity with the accounting principles generally accepted in India :

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(i) in the case of the balance sheet, of the state of the affairs of the assessee as at **31st March, 2022**, and,

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

3. The statemeut of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD. In this report we further report that -

a. 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 (I) (b) of the Income Tax Rules, 1962 that give true and correct particulars as per the provisions of the Act read with Rules, notifications, circulars etc. that are to be included in the Statemeut.

b. We are responsible for verifying the particulars given in the Statement of Particulars in Form No. 3CD required to be furnished under Sec. 44AB of the Act read wit Rule 6G (1) (b) of the Income-tax Rules, 1962. We have conducted our verification of such particulars in accordance with Standards on Auditing applicable in India which include test checks and the concept of materiality and in aecordance with the Guidance Note on Tax Audit under section 44AB of the Income-tax Act, 1961 issued by the Institute of Chartered Accouutants of India.

c. Physical eopy of Form No. 3CB and Form no. 3CD contains certain explanatory and other notes to the various clauses which do not find place in the electronic Form no 3CD. In view of this, the electronic Form no. 3CD should be read together with all the notes appearing in the physical Form no. 3CD and in case of any conflict, the information and details provided in physical copy shall prevail.

d. Clause 34(b) TDS: - We have verified thc compliance with the provisions of Chapter XVII-B regarding the deduction of tax at source regarding the payment thereof to the credit of the Central Government in accordance with the Auditing Standards generally accepted in India which include test check and concept of materiality. We have verified compliance with the provisions of Chapter XVII - B related to the partnership firm only.

e. It is not possible for us to verify whether the payments in excess of Rs. 10,000 or Rs. 35,000 as the case may be, have been made otherwise than by account payee cheque, account payee bank draft or electronic payments, as the necessary evidence in all the cases, are not in the possession of the assessee. However the assessee has certified that all such payments relating to expenditure covered u/s. 40A (3)/3(A) of the Act read with Rule 6DD, were made either by aecount payee cheques drawn on a bank/by account payee bank draft or electronic payments.

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(f) It is not possible to verify the taking or accepting loan or specified sum or repayment of the same as specified in Seetion 269SS/269T or receipt/payment in excess of limit specified in Section 269ST were made by accounts payee cheque drawn on a bank or account payee bank draft as the necessary evidences are not in the possession of the assessee.

(g) We have relied upon the assessee's representation for the purpose of reporting under clause 22 in respect of interest inadmissible under section 23 of the MSMED Act, 2006 and reporting re; demand raised under any tax law other than Income Tax Act, 1961 and Wealth Tax Act, 1957 during the previous year, under clause 41.

(h) As informed by the assessee, the information reported under clause 44 of Form 3CD is based on the information extracted from accounting software/ relevant GST report. However this may not be accurate as the accounting software used by Assessee is not configured to generate report as required under this clause in absence of any prevailing statutory requirement. In addition, the software/ system does not eapture information relating to the entities falling under composition scheme or supply with ineligible credit. Therefore, it is not possible for us to verify the break-up of total expenditure of entities registered or not registered under the GST and are unable to comment on accuracy of information provided therein.

4. 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 (3) above.

FOB N.S. DOSHI & CO.,
Chartered Accouutants

(N.S.Doshi-Proprietor)
M. No. 010212
Firm No 102738W
PAN : AAKPD1953D
UDIN : 22010212AZULIC2824

Jalgaon

26-09-2022

FORM NO. 3CD

[See rule 6G(2)]

Statement of particulars required to be furnishedunder section 44AB of the Incometax Act, 1961

PART –A

1	Name of the assessee	:	M/s. ARIHANT DEVELFERS
2	Address	:	468 , BAHINABAI GARDEN SQUARE , JILHA PETH , JALGAON 425001
3	Permanent Account Number (PAN)	:	AASFA3430C
4	Whether the assessee is liable to pay indirect tax like excise duty, serviee 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	:	TAN : NSKA06146C Service Tax Reg. No.:AASFA3430CSD001 VAT TIN No. : 27301201419V GST No. : 27AASFA3430C1ZQ
5	Status	:	FIRM
6	Previous year	:	01st April 2021 to 31stMarch 2022
7	Assessment year	:	2021-2022
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	:	Clause (a) of Section 44AB

FART – B

9	(a)	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios.		SEE NOTE (1)
	(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.		
10	(a)	Nature of business er profession (if more thun one husiness or profession is carried on during the previous year, nature of every business or profession).		BUILDERS, DEVELOPERS AND DEALERS IN REAL ESTATE.
	(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 BOOKS OF ACCOUNTS PRESCRIBED
	(b)	List of books of aceount 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.)		CASH BOOK, BANK BOOK, SALES AND PURCHASE REGISTERS, JOURNAL, LEDGER. BOOKS OF ACCOUNTS ARE MAINTAINED AT THE SAME ADDRESS AS MENTIONED IN CLAUSE (2)
	(c)	List of books of account and nature of relevant documents examined.		
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.		NA

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				NA
			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)	Diselosure 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				SEE NOTE (2)
14	(a)	Method of valuation of closing stock employed in the previous year.				SEE NOTE (3)
	(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
		Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	
15	Give the following particulars of the capital asset converted into stock-in-trade: -					SEE NOTE (4)
	(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:					NO
	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 :-					
	(a)	Description of asset/block of assets.				
	(b)	Rate of depreciation.				

	(c)	Actual cost or written down value, as the case may be.							SEE NOTE (5)
	(d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put te 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)	Wrinen down value at the end of the year.							
19	Amounts admissible under sections- a) 32AD, (b) 33AB, (e) 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: 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.								NIL
20	(a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]							NIL
	(b)	Details of contributions received from employees for various funds as roferred to in section 36(1)(va):							SEE NOTE (6)
	Serial number	Nature of fund	Sum recoived from employees	Due date for paymcut	The actual Amount paid	Tho actual date of payment to the concerned authoritics			
21	(a)	Please furnish the details of amounts debited to the profit and loss account, being in the nature of - Capital expenditure Personal expendlture Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like, published by a polltical party Expenditure incurred at clubs being entranco fees and subscriptions Expenditure incurred at clubs being cost for club services and facilities used Expenditure by way of penalty or fino for violation of any law for the time bcing 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								NIL
	(b)	Amounts inadmissible under section 40(a):-							NIL
		(i)	as payment to non-resident referred to in sub-clause (i)						NIL
			(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)				NIL
			(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 on or before the due date specified in sub- section (1) of section 139.			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		
				(VI)	amount out of (V) deposited, if any		
		(iii)	as payment referred to in sub-clause (ib)				NIL
			(A)	Details of payment on which levy 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 levy has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139.			NIL
				(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		
		(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)				NIL
			(A)	date of payment			
			(B)	amount of payment			
			(C)	name and address of the payee			
		(viii)	under sub-clause (iv)				NIL
		(ix)	under sub-clause (v)				NIL
	(e)	Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;					NIL
	(d)	Disallowance/deemed income under section 40A(3):					NIL
		(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:				SEE NOTE (7)

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

		(B)	On the basis of the examination of books of account and other relevant documents/evidence, whether the payment refe.ved to in section 40A(3A) read with rule 6DD were made hy 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);					SEE NOTE (7)
		Serial number	Date of payment	Nature of payment	Amount	Namo and Permanent Account Number of the payee, if available		
	(e)	provision for payment of gratuity aot allowable under sectiou 40A(7);						NIL
	(f)	any sum paid by the assessee as an employer not allowahle 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	Ameunt 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).							SEE NOTE (8)
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:-							SEE NOTE (9)
	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.					
	(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.)							
27	(a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment iu the profit and loss account and treaunent of outstanding Central Value Added Tax credits in the accounts.						NA
	(b)	Particulars of incomo or expenditure of prior period credited or deblted to the profit and loss account.						N.A.
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 arc substantially interested, without consideration or for inadequate eonsideration as referred to in scctiun 56(2)(viia), if yes, please furnish the details of the same.							NIL
29	Whether during the previous year the assessee received any eonsideration 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.							NIL
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)?						NIL
	b	If yes, please furnish the following details:						NIL
		(i)	Nature of income					NIL
		(ii)	Amount thereof					NIL
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)?						NIL
	b	If yes, please furnish the following details:						NIL
		(i)	Nature of income					NIL
		(ii)	Amount thereof					NIL

30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque [Section 69D].				NIL
30A	(a)	Whether primary adjustment to transfer price, as referred to in section 92CE(1), has been made during the previous year?			NIL
	(b)	If yes, please furnish the following details			NIL
		(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		
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)?			NIL
	(b)	If yes, please furnish the following details:			NIL
		(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		
		(v)	Details of interest expenditure carried forward as per sub-sectiou (4) of section 94B		
30C	(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year?			NIL
	(b)	If yes, please specify:-			
		(i)	Nature of 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:			SEE NOTE(10)
		(i)	name, address and Permanent Account Number (if available with the assessee) of the lender or depositor;		
		(ii)	amount of loan or deposit taken or accepted;		
		(iii)	whether the loan or deposit was squared up during the previous year;		
		(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.		
	(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 (if available with the assessee) of the person from whom specified sum is received;		
		(ii)	amount of specified sum taken or accepted;		
		(iii)	whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;		

		(iv)	in case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.		
	(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)				
	(ba)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account:			NIL
		(i)	Name, address and Permanent Account Number (if available with the assessee) of the payer;		
		(ii)	Nature of transactiou;		
		(iii)	Amount of receipt (in Rs.);		
		(iv)	Date of receipt;		
	(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 occasiou from a person, received by a cheque or bank draft, not being an account payee cheque or an aecount payee bank draft, during the previous year:			NIL
		(i)	Name, address and Permanent Account Number (if available with the assessee) of the payer;		
		(ii)	Amount of receipt (in Rs.);		
	(bc)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise tban by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:			NIL
		(i)	Name, address and Permanent Account Number (if available with the assessee) of the payee;		
		(ii)	Nature of transaction;		
		(iii)	Amount of payment (in Rs.);		
		(iv)	Date of payment;		
	(bd)	Particulars of each payment made in an amouut 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 aceonnt payee cheque or an account payee bank draft, during the previous year:			NIL
		(i)	Namo, address and Permanent Account Number (if availabie 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 transaetions 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 tbe previous year			SEE NOTE (i0)
		(i)	name, address and Permanent Account Number (if available with the assessee) of the payee;		
		(ii)	amount of the repayment;		
		(iii)	maximum amount outstanding in the account at any time during the previous year;		
		(iv)	whether the repayment was made by cbeque 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 samo was rcpaid by an account payee cheque or an account payee bank draft.	
	(d)		Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year	NIL
		(i)	name, address and Permanent Account Number (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.	
	(e)		Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—	NIL
		(i)	name, address and Permanent Account Number (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).	
32	(a)		Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:	NIL

Serial Number	Assessment Year	Nature of loss/allowance (in rupees)	Amount as returned (in rupees)	Amount as assessed (give reference to relevant order)	Remarks

	(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	NIL
	(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 ioss referred to in section 73A in respect of any specified bosiness during the previous year, if yes, please furnisb details of the same.	NIL
	(e)	In ease 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, pleasc furnish the details of speculation loss if any incurred during the previous year.	NIL
33		Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	NIL

Section under which deduetion is claimed	Amounts admissible as per the provisiou of the Income Tax Act, 1961 and fulfils the couditions, 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 speoified 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)	SEE NOTE (11)
	(b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish tho details:	YES

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Dato of furnishing, if furnished	Whether the statemeut of tax deducted or collected contains information about all details/transactions which are required to be reported. If not, please furnish iist of details/transactions which are not reported.	SEE NOTE (ii)

	(c)	Whether the assessee is iiable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	YES

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(iA)/206C(7) is payable	Amount paid out of column (2) along with date of payment.	SEE NOTE (11)

35	(a)	In the case of a trading concern, give quantitative details of principai items of goods traded:			
		(i)	opening Stock;		SEE NOTE (12)
		(ii)	purchases during the previous year;		
		(iii)	sales during the previous year;		
		(iv)	closing Stock;		
		(v)	shortage/excess, if any.		
	(b)	In the case of munufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products:			
		A	Raw materials :		
			(i)	opening stock;	SEE NOTE (12)
			(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.	
		B	Finished products/By-products :		
			(i)	opening stock;	SEE NOTE (12)
			(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;							NIL
	(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.							
36A	(a)	Whether the assessee has received any amount in the nature of dividend as referred to in section 2(22)(e)?							NIL
	(b)	If yes, please furnish the following details:							
		(i)	Amount received (in Rs.)						
		(ii)	Date of receipt						
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.								NO
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.								NO
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.								NO
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year: 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								SEE NOTE (13)
	(The details required to be furnished for principal items of goods traded or manufactured or services rendered)								
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income Tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.								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.		
43	(a)	Whether the assessee or its pareut entity or alternate reporting entity is liable to furnish the roport as referred to in sectiou 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 reportingentity						
		(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:								SEE NOTE (13)

	Total amonnt 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 failing under composition scheme	Relating to other registered entities	Total payment to registered entities		

FOR N. S. DOSHI & CO.,
Chartered Accountants

(N S DOSHI-PROPRIETOR)
M No. 010212
Firm No. 102738W

Place:	JALGAON
Date:	26/09/2022

UDIN : 22010212AZULJC2824

ASST. YEAR : 2022-2023
PR. YEAR : 31.03.2022
STATUS : FIRM
PAN : AASFA3430C
DOF : 04-10-2010

M/S. ARIHANT DEVELOPERS
468,BAHINABAI GARDEN SQUARE
JILHA PETH
JALGAON - 425001

ANNEXURE TO FORM NO. 3CD

1 PARTICULARS OF PARTNERS
- Ref. Cl. 9 (a) & (b)

Name of Partners	Profit sharing ratio
Akshay C Shah	25%
Anish C Shah	25%
Manish C Shah	25%
Bharat D Amalkar	25%

*No Change in Profit Sharing Ratio of Partners in the preceding year.

2 DISCLOSURE REQUIREMENTS AS PER ICDS
- Ref. Cl. 13 (f)

ICDS I	Accounting policies	Refer note 16(a) forming part of financial statements.
ICDS II	Valaution of Inventories	Refer note 16(d) forming part of financial statements.
ICDS III	Construction contracts	N.A.
ICDS IV	Revenue Recognition	Refer note 16(b) forming part of financial statements.
ICDS V	Tangible Fixed Assets	Refer note 16(g) forming part of financial statements.
ICDS X	Provision , contigents Liabilities and Contingent Assets	Not applicable as the assessee has neither made any provision (other than normal accruals) nor recognised any contingent asset coverd under ICDS X
ICDS IX	Borrowing Cost	Refer note 16(e) forming part of financial statements.

3 METHOD OF VALUATION OF CLOSING STOCK
- Ref. Cl. 14 (a)

Raw Material	At the cost (inclusive of expenses capitalised) or NRV whichever is lower
Finished Goods	
W.I.P. and Labels	

4 CAPITAL ASSET CONVERTED TO STOCK IN TRADE
- Ref. Cl. 15

Desoription of capital asset	Date of Acquisition	Cost of acquisition	Amount at which the asset is converted into stock-in-trade.
Land(Plot No.20 Survey No.408+409)	03rd Feb 2021	2,08,51,000	2,08,51,000



5 PARTICULARS OF DEPRECIATION
- Ref. Cl. 18

BLOCK OF ASSET	RATE	OP.W.D.V.	ADDITIONS		Deductiou During thc Year	TOTAL	DEPRECIATION	CL.W.D.V.
			BEFORE 01.10.2021	AFTER 30.09.2021				
Furniture	10%	20,178	-			20,178	2,018	18,160
Plant & Machinery								
Block 'A'								
Demolition Hammer/ Vibrator/Mini Crane /Mobiie Handset/Inverter Battery	15%	3,61,208	36,000	68,590		4,65,798	64,725	4,01,073
Block 'B'							-	
Motar Cars	15%	41,73,032	-	7,13,333	1,90,000	46,96,365	6,65,205	40,31,160
Block 'C'								
Solar Light System	40%	3,93,725	-	-		3,93,725	1,57,490	2,36,235
Computers	40%	1,40,932	53,600	76,900		2,71,432	93,193	1,78,239
		-						
TOTAL RS.		50,89,075	89,600	8,58,823		58,47,498	9,82,631	48,64,867

DEPRECIATION WORKING

a) Plant & Machinery

Block "A"

Opening WDV		3,61,208		
Add: Addition before 30.9-2021				
Air Conditioner (5-5-21)		36,000		
		3,97,208	15%	59,581
Add: Addition after 30-9-21				
Inverter & Battery(09-02-22)	32,090			
Air Conditioner (29-3-22)	36,500	68,590	7.5%	5,144
				64,725
Less Depreciation		64,725		
Closing W.D.V		4,01,073		

Block "B"

Motor Cars				
Opening WDV		41,73,032	15%	6,25,955
Add: Addition after 30.09.2020				
GRAND I-10(7-10-2021)	7,13,333			
Less: Deduction During the year				
Sold I-20 Car(MH19/AX5805)	1,90,000	5,23,333	7.50%	39,250
		46,96,365		6,65,205

Less Depreciation	6,65,205		
Closing W.D.V	40,31,160		
Block "C"			
Solar Light System			
Opening WDV	3,93,725	40%	1,57,490
Less Depreciation	1,57,490		
Closing W.D.V	2,36,235		
Computers	-		
Opening WDV	1,40,932		
Add: Addition before 30.09.2021			
Computer (28-7-21)	53,600		
	1,94,532	40%	77,813
Add: Addition after 30.09.2021			
-Laptop and Computer (13-3-22)	64,100	20%	12,820
-Laptop and Computer (24-3-22)	12,800	20%	2,560
	2,71,432		93,193
Less: Depreciation	93,193		
Closing W.D.V	1,78,239		

6 CONTRIBUTIONS RECEIVED FROM ESIC

-Ref Cl.20 (b)

Contribution for the month of	Nature of fund	Employee's Contribution	Employer's Contribution	Due date of payment	The actual amount paid	Actual date of payment	Disallowance
April	Contribution to ESIC	491	2,130	15/05/2021	491	10-May-21	
May		641	2,780	15/06/2021	641	14-Jun-21	
June		641	2,780	15/07/2021	641	13-Jul-21	
July		641	2,780	15/08/2021	641	13-Aug-21	
August		420	1,820	15/09/2021	420	15-Sep-21	
September		270	1,170	15/10/2021	270	16-Oct-21	Refer Note Below
October		270	1,170	15/11/2020	270	16-Nov-21	Refer Note Below
November		270	1,170	15/12/2020	270	17-Dec-21	Refer Note Below
December		270	1,170	15-01-2021	270	19-Jan-22	Refer Note Below
January		270	1,170	15-02-2021	270	11-Feb-22	
February		270	1,170	15-03-2021	270	10-Mar-22	
March		270	1,170	15-04-2021	270	12-Apr-22	
Total		4,726	20,478		4,726		

PF

Contribution for the month of	Nature of fund	Employee's Contribution	Employer's Contribution	Due date of payment	The actual amount paid	The actual date of payment	Disallowance
April	Contribution to PF	4,944	5,356	15/05/2021	4,944	10/05/2021	
May		6,708	7,267	15/06/2021	6,708	14/06/2021	
June		6,708	7,267	15/07/2021	6,708	13/07/2021	
July		6,708	7,267	15/08/2021	6,708	14/08/2021	
August		3,768	4,082	15/09/2021	3,768	13/09/2021	
September		2,004	2,171	15/10/2021	2,004	16/10/2021	Refer Note Below
October		2,004	2,171	15/11/2021	2,004	15/11/2021	
November		2,004	2,171	15/12/2021	2,004	17/12/2021	Refer Note Below
December		2,004	2,171	15/01/2022	2,004	17/01/2022	Refer Note Below
January		2,004	2,171	15/02/2022	2,004	16/02/2022	
February		2,004	2,171	15/03/2022	2,004	11/03/2022	
March		2,004	2,171	15/04/2022	2,004	15/04/2022	
Total		42,864	46,436		42,864		

Note: As for the delayed payment of employess contribution,please note that due date under all the laws was extended by the Hon'ble SC vide its order dated 10/01/2022 directing that the period from 15/03/2020 tiii 28/02/2022 shall stand excluded for the purpose of iimitatien as may be priscribed under any several or special laws in respect of all judiciai or quasi-jndicial proceedings,due to Corona 2019 pandemic and consequent iockdown w.e.f.24/03/2020.Thus there was no delay as it appears to be and therefore question of any disallowance eould not arise which please kindly note.

7 AMOUNTS DEBITED TO PROFIT AND LOSS ACCOUNT BEING
- Ref. Cl. 21

- Ref. Cl. 21 (a)

There were no personal expenses

6.2) Amounts inadmissible U/s. 40 A (3)
- Ref. Cl. 21 (d)

A) Cash Payments

There were no cash payments subject to disallowance u/s 40 A (3) read with rule 6DD

B) Payments by Cheque/Bank Drafts

As far as the payments by Cheques/Drafts are concerned, it is submitted that it is not possible for us to verify whether the payments made in excess of Rs. 10,000/- have been made otherwise than by account payee Cheques or Bank Demand Draft as the necessary evidence is not in the possession of the assessee.

C) Amount Inadmissible

Subject to our comments in (B) above NIL

8 PARTICULARS OF PAYMENTS TO PERSONS SPECIFIED U/S. 40 A (2)(b) - Ref. Cl. 23

Purchases	**PAN**			
TBK Unique Tile Bath Kitchen Pvt	AADCT1358E		Rs.	41,27,226
Supervision Charges				
Chhabildas G. Shah	ABIPS6587P		Rs.	12,00,000
Kunal Shah	DBMPS1241F		Rs.	6,00,000
Salary to -				
Shreyas shah	DBMPS1244A		Rs.	9,00,000
Interest Paid on unsecured loan				
Akshay C. Shah (HUF)	AADHS9088P	4,68,583		
Anish C. Sbah (HUF)	AADHS9089N	5,71,211		
Chhabiidas G. Shah	ABIPS6587P	2,76,404		
Chhabiidas G. Shah (HUF)	AADHC5369P	38,350		
Charu Akshay Shah	ALEPS5534N	7,14,368		
Khush M. Shah (Minor)	-	19,576		
Kokilaben C. Shah	ALEPS5536Q	2,02,600		
Manish C. Shah (HUF)	AAMHS3429M	1,73,307		
Shreyas shah	DBMPS1244A	3,13,057		
Shruti Shah	GXUPS9647Q	1,72,547		
Swetal Shah	AJXPS1129G	10,80,969		
Vruddhi Manish Shah	IPXPS3315J	1,78,997		
Yamini Anish Shah .	ALEPS5535P	90,183	Rs	43,00,152
Office Rent Paid				
Arihant Construction	AAKFM1235F		Rs	7,20,000
Interest to Partners				
Akshay C. Shah	ABLPS3778H	-		
Anish C. Shah	ABIPS6586N	-		
Manish C. Shah	ABIPS6588C	-		
Bharat Amalkar	AAKPA2650G	-	Rs.	-



- Ref. Cl. 26

A) Tax, Duty Bonus, ete.
- Ref. Cl. 26 (A) &(B)

i) Pre-existed on 01.04.2021

Nature of Expenditure	Opening Balance	Allowed in earlier	Paid during the	Unpaid
IGST	0	0	-	-
CGST	3,94,534	3,94,534	3,94,534	-
SGST	3,71,057	3,71,057	3,71,057	-
PF	11,525	11,525	11,525	-
ESIC	2,918	2,918	2,918	-

ii) Incured during the year

Nature of Expenditure	Incurred during the year	Paid during the year	Paid before Due Date of Return	Unpaid / Excess
IGST	6,905	6,905	-	-
CGST	4,46,093	4,46,093		-
SGST	4,46,093	4,46,093	-	-
P.F	46,436	44,265	2,171	
ESIC	20,478	19,308	1,170	

10 PARTICULARS OF EACH LOAN TAKEN/REPAID
- Ref.Cl. 31

B) LOANS TAKEN

Name & Address	Amount of Loan Taken in Rs.	Maximum outstanding Balance iu Rs.	Whether accepted other wise than by account payee Cheque
Shreyas Anish shah PAN : DBMPS 1244 A Address : Ganpatinagar, Jalgaon	22,974	26,18,298	No, However Sec Notes Below

B) LOANS REPAID

Name & Address	Amount of Loan Repaid in Rs.	Maximum outstanding Balance in Rs.	Whether accepted other wise than by accouut payee Cheque
Akshay C.Shah (HUF) PAN :AADHS9088P Address : 4,ViBHOR, Jainagar	40,00,000	39,04,858	No, However Sce Notes Below
Anish C. Shah (HUF) PAN :AADHS9089N Address : Ganpatinagar, Jalgaon	50,00,000	47,60,089	No, However See Notes Below
C.G.SHAH PAN : ABIPS6587P Address : 4,VIBHOR, Jainagar	15,10,000	23,03,366	No, However See Notes Below
Charu Akshay Shah PAN : ALEPS5534N Address : 4,VIBHOR, Jainagar	63,00,000	71,68,959	No, However See Notes Below
Khush Manish Shah PAN : Address : 4,VIBHOR, Jainagar	6,50,000	6,26,770	No, Howevcr See Notes Below
Kokilaben C. Shah PAN :ALEPS5536Q Address : 4,VIBHOR, Jainagar	8,00,000	16,88,337	No, However See Notes Below
Shreyas Anish shah PAN : DBMPS i244 A Address : Ganpatinagar, Jalgaon	25,22,975	26,18,298	No, However See Notes Below
Swetal Shah PAN : ALEPS5536Q Address : 4,VIBHOR, Jainagar	70,00,000	90,08,071	No, However See Notes Below
Yamini Anish Shah PAN :ALEPS5535P Address : Ganpatinagar, Jalgaon	25,00,000	29,63,855	No, However See Notes Below

B) NOTES

i) Increase In loan amounts only on account of Interest provided during the year is not considered as additional loan taken.

ii) Maximum outstanding amount wherever applicable is inclusive of interest credlted at the end of the previous year.

iii) The assessee has Inter alias borrowed/repaid loans from time to time from/to certain banks. However as the provisions of Sec. 269SS/269T do not apply to such loans, particulars thereof are not furnished in this statement of particulars.

iv) The assessee firm has taken/repaid certain loans by Cheque only. However, it is not possible to verify whether loan was paid by way of an account payee cheque or bank draft or otherwise as the necessary evidence is not in possessiou of the assessee. Hence the Tax Auditor has relied on the information furnished to him by the assessee and broadly reviewed the basis of compiling the available information.

11 DETAILS OF TAX DEDUCTED AT SOURCE

- Ref. Cl. 34(a), (b) and (c)

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	Amouat of tax deducted or collected on (8)	Amount of tax deducted or collected aot deposited to the credit of the Central Government out of (6) and
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
NSKA06146A	192	Salary	9,00,000	9,00,000	9,00,000	62,520	-	-	-
NSKA06146A	194A	Interest	39,48,608	39,48,608	39,48,608	3,94,861	-	-	-
NSKA06146A	194C	Contract	28,06,880	28,06,880	28,06,880	29,708	-	-	-
NSKA06146A	194J	Professional	18,00,000	18,00,000	18,00,000	1,80,000	-	-	-
NSKA06146A	194I	Office Rent	7,20,000	7,20,000	7,20,000	72,000			

Clause 34 (b)

Tax deduction and collection Account Number (TAN)	Type ef Form	Quarter	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.
(1)	(2)	(3)	(4)	(5)	(6)
NSKA06146A	26Q	1	31-July-2021	15-07-2021	YES
NSKA06146A	26Q	2	31-Oct-2021	14-10-2021	YES
NSKA06146A	26Q	3	31-Jan-2021	21-01-2022	NO
NSKA06146A	26Q	3	31-Jan-2022	26-09-2022	YES
NSKA06146A	26Q	4	31-May-2022	05/04/2022	YES
NSKA06146A	24Q	1	31-July-2021	15-07-2021	YES
NSKA06146A	24Q	2	31-Oct-2021	14-10-2021	YES
NSKA06146A	24Q	3	31-Jan-2022	25-01-2022	NO
NSKA06146A	24Q	4	31-05-2022	05/04/2022	YES

Clause 34 (c)

Tax deduction and collection Account Number (TAN)	Quarter	Amount of interest under section 20i(1A)/206C(7) is payable	Amount paid out of column (2)	Date of Payment
NSKA06146A		0	0	0
NSKA06146A				0



12 **QUANTITATIVE DETAILS**
- Ref. Cl. 35

Particulars	Opening Stock	Constructed during the year	Sales	Closing Stock
Project- Sukruti Pinacal				
Flats	2	-	1	1
Shops	5	-	1	4
	-	-		-
Project-Sukruti Dream Home				-
Flats	-	194	185	9
Shops	-	16	11	5
				-
Total	7	210	198	19

13 **ACCOUNTING RATIOS**
- Ref. Cl. 40

Particulars	As on 31.03.2022		As on 31.03.2021	
	Rs.	%	Rs.	%
1) Total Turnover	16,26,14,229	-	16,51,20,839	-
2) Gross profit/turnover	9,41,80,179	57.92	6,84,17,042	41.43
3) Net Profit/(Loss)turnover	10,58,68,284	65.10	7,98,10,848	48.33
4) Stock -in-Trade/ Turnover	1,29,84,669	7.98	59,00,542	3.57

14 **Break-up of total expenditure of entities registered or not registered under the GST:**
- Ref. Cl. 44.

Particulars	Total amount of Expenditure incurred during the yoar	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 seheme	Relating to other registered entities	Total payment to registered entities	
Purchases of Goods(Including capital goods)& Services	6,77,13,820	0	27,73,360	3,34,86,671	3,62,60,031	3,14,53,789

Please refer note no(3)in our Report 3CB.

Pl refer note (3) in our Report 3CB

This statement of particulars in Form No. 3CD read with this Annexure has been prepared by the partners of the firm who has certified the correctness thereof and the same has been verified by the undersigned in the light of the aforesaid certificate & the information and explanations given to us.

FOR N. S. DOSHI & CO.,
Chartered Accountants

(N. S. Doshi-Proprietor)
M. No. 10212
F. R. No. 102738W

UDIN : 22010212AZULJC2824

JALGAON
26-09-2022

M/S. ARIHANT DEVELOPERS

(Partner)

M/S. ARIHANT DEVELOPERS

PLOT NO 468, BAHINABAI GARDEN SQUARE, RING ROAD, JALGAON

TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2022

PARTICULARS	SCH	Amount	PARTICULARS	SCH	Amount
Opening Stock		59,00,542	SALES	4	16,26,14,229
Opening WIP		4,07,96,845			-
		-			-
Purchases	1	3,19,67,671	Closing Stock		1,29,84,669
		-			-
Construction Expenses	2	3,58,48,458	WIP		3,30,94,797
		-	Gross Loss		-
Gross Profit		9,41,80,179			-
		20,86,93,695			**20,86,93,695**
Gross Loss			Gross Profit		9,41,80,179
Indirect Expenses	3	70,96,091	Indirect Income	5	3,48,596
Net Profit		8,96,81,822	Net Loss		22,49,139
		9,67,77,913			**9,67,77,913**
Loss b/f		22,49,139	**Net Profit B/f**		8,96,81,822
Other Expenses			**Other Income**		
LTCL		-	Interest Received		14,19,796
STCL			Round off		5
Labour Charges(Indirect)		1,800	Profit from sale of Car		21,115
Late Fees on GST			LTCG		15,44,775
STT Tax on Shares /MF		4,000			
TCS		13	Tax Saving MAT Credit		
TDS on interest received		1,41,980	Entitlement		1,82,26,822
Interest Paid		29,89,703	Short Term Capital Gain		2,18,790
Late Fees (Indirect Expn.) on PT		200			
Net Profit		10,57,26,291	**Dividend**		
		11,11,13,125			**11,11,13,125**

The Schedules referred to above form an integral part of the Profit and Loss Account.
This is the Profit and Loss Account referred to in our report of even date.

FOR N. S. DOSHI & CO.,
Chartered Accountants

(N.S.Doshi-Proprietor)
M. No. 10212
FRN 102738W
UDIN : 22010212AZULJG2824

Jalgaon.
26-09-2022

M/S. ARIHANT DEVELOPERS

(Partner)

M/S. ARIHANT DEVELOPERS

PLOT NO 468, BAHINABAI GARDEN SQUARE, RING ROAD, JALGAON

BALANCE SHEET AS ON 31st MARCH 2022

LIABILITIES	SCH	AMOUNT	AMOUNT	ASSETS	SCH	AMOUNT	AMOUNT
PARTNERS' BALANCES	6		21,68,14,742	FIXED ASSETS	11		48,97,074
UNSECURED LOANS	7		1,40,25,627	INVESTMENT	12		12,83,79,838
CURRENT LIABILITIES				CURRENT ASSETS, LOANS AND ADVANCES			
Sundry Creditors	8	65,42,759					
Amount Payable to Customer				A) Current Assets			
Advance from Customers	9	1,12,46,000					
Other Payable	10	6,82,678	1,84,71,437	Closing stock -			
				WIP		3,30,94,797	
				- TDR		99,343	
				- Sukruti Dream Home			
				- Flats		73,17,717	
				- Shops		18,52,011	
				- Sukruti Pinnacle Project			
				- Flats		16,73,495	
				- Shops		20,42,103	4,60,79,466
				Cash & Balance with Banks	13	59,26,584	
				80IBA Receivable from Customers		2,00,000	
				Loans & Advances	14	6,24,29,919	
				Other Receivables	15	13,98,926	6,99,55,429
				NOTES TO ACCOUNTS	16		
		Rs.	24,93,11,806			Rs.	24,93,11,806

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

This is the Balance Sheet referred to in our report of even date

FOR N. S. DOSHI & CO.,
Chartered Accountants

(N. S. Doshi-Proprietor)
M. No. 10212

UDIN: 22010212AZULJC2824

Jalgaon
26-09-2022

M/S. ARIHANT DEVELOPERS

(Partner)

ASST. YR : 2022-2023
PR. YR : 31/03/2022
STATUS : FIRM
PAN : AASFA3430C
DOF : 04-10-2010

M/S. ARIHANT DEVELOPER
468, BAHINABAI GARDEN S
JILHA PETH
JALGAON

SCHEDULES FORMING PART OF FINANCIAL

I PURCHASES

Particular	TOTAL
Aluminium Section	6,91,495
Bricks Purchase	17,77,136
CCTV	12,086
Cement & Lime Purchase	47,71,571
Colouring Material	4,53,857
Electrical Material	27,48,293
Fire System	77,977
Glass Purchase	77,992
Gypsum & POP Purchase	30,960
Iron & Steel Purchase	44,20,365
Gym and Fitness Equipment	7,81,486
Lift Purchase	9,60,000
Marble, Kota & Granite	66,723
Metal Purchase	1,26,910
Moduler Kitchen Material	1,97,000
Plumbing & Hardware Material	40,47,008
Plywood, Door & Door Material	2,50,183
Sand	5,69,750
Tiles, CP Fitting & Sanitaryware	48,82,958
Waterproofing Material	17,426
Water Pump	1,96,112
Enchant Benches	97,500
Inverter & Battery	5,04,000
Railing, grill , shutters &Windows	3,04,683
Sewage Treatment Plant	5,90,000
Solar Light System	33,00,000
Dabbar	7,200
Rubble	7,000
TOTAL	3,19,67,671

2 CONSTRUCTION EXPENSES

Particulars	TOTAL
Labour Charges	27,64,352
Rent Paid	79,678
CCTV	1,63,660
Cost of Land converted to Stock	2,08,51,000
(Plot No.20 Survey No.408+409)	-
Development Expense	23,77,635
Electricity Charges	72,879
Elevators Installation Charges	1,83,500
ESIC	25,204
Interest Paid	6,04,462
Lift & Mixer Expenses	18,000
Loading Unloading Charges	1,750
Misc.Expenses	25,558
Office Expenses	15,440
Other Misc.Construction Expenses	1,07,753
Petrol & Diesel Expenses	95,344
Professional Fees	10,000
Provident Fund	89,300
Repairs & Maintenance	66,958
RERA Registration	13,049
Salary	53,39,300
Salary(Shruti& Shreyas)	15,00,000
Supervision Charges	12,00,000
Tea & Refreshment Exp.	440
Transportation Charges (RD)	2,20,616
Transportation Charges (S.Tax/GST Paid)	-
Transportation Charges (URD)	22,580
	-
TOTAL	3,58,48,458
Land Cost	-
TOTAL	**3,58,48,458**

3 INDIRECT EXPENSES

Particulars	TOTAL
Construction Exp.(Indireet)	
- Account W/Off,Discount received,Lial	-300
- Advertisement Exp.	52,156
- Audit Fees	0
- Borewell Expenses	62,530

- Bank Charges		543
- Depreciation		9,71,538
- Interest Paid to Govt		8,18,689
- Legal Fees		26,857
- Legal Fees		24,300
- Postage and Courier		550
-Sale Deed Exp.		0
- Printing & Stationery		41,199
- Vat /GST Audit Fees (F.Y. 19-20)		25,400
		0
- Subscription		66,220
	(A)	**20,89,682**
		-
Audit Fees		30,000
Interest Paid		7,05,987
Business Promotion Exp.		2,38,335
Donation		31,601
Electricity Charges (Office)		13,830
GST Paid		21,82,980
GST Reimbursement to Customers		-
GST RCM		-
Municipal Tax		26,141
Office Expenses		34,102
Office Rent		7,20,000
Professional Fees (Indirect)		6,26,000
Profession Tax (office staff)		51,775
RCM Tax		8,165
Round Off		0
Repairs(Indirect) AC REPAIR		4,956
Staff Insurance		23,096
		-
Telephone Bill		34,378
Travelling Expense		51,881
Vehicle Insurance		1,81,989
Solar Insurance		3,837
Vehicle Repairs		37,357
		-
	(B)	50,06,409
	TOTAL (A)+(B)	**70,96,091**

4 **SALES**

Particulars		TOTAL
Flat and Shop Sales		16,26,14,229
TDR Sale		-
	TOTAL	16,26,14,229

5 **INDIRECT INCOME**

Particulars		TOTAL
Discount Received		31,262
Solar Units Charges		3,17,334
Liability not payable		-
	TOTAL	3,48,596

6 PARTNERS' BALANCES

FIXED CAPITAL ACCOUNTS

SHRI. AKSHAY C SHAH

Closing Balance	1,000	Opening Balance	1,000
	1,000		1,000

SHRI. ANISH C SHAH

Closing Balance	1,000	Opening Balance	1,000
	1,000		1,000

SHRI. BHARAT AMALKAR

Closing Balance	1,000	Opening Balance	1,000
	1,000		1,000

SHRI. MANISH C SHAH

Closing Balance	1,000	Opening Balance	1,000
	1,000		1,000

CURRENT ACCOUNTS

SHRI AKSHAY C SHAH

Self Assessment Tax	39,375	Opening Balance	4,74,23,855
Stamp Paper			
Drawing	41,955		
Withdrawal through cheque	1,31,00,000	Buisness Promotion Exp	41,955
Advance Tax	46,25,000		
Closing balance	5,60,91,052	Share in Profit	2,64,31,572
	7,38,97,382		7,38,97,382

SHRI ANISH C SHAH

		Opening Balance	4,83,16,981
		Received from Share Broker (Asit C. Mehta)	1,00,000
Withdrawal through cheque	2,10,02,500	Cash Received from Firm	
Advance Tax	46,25,000		
Cash Payment	1,100		
Self Assessment Tax	39,375		
Closing balance	4,91,80,579	Share in Profit	2,64,31,573
	7,48,48,554		7,48,48,554

SHRI BHARAT AMALKAR

		Opening Balance	5,31,32,605
Withdrawal through cheque	1,25,00,000		
Self Assessment Tax	39,375		
Advance Tax	46,25,000		
		Share in Profit	2,64,31,573
Closing Balance	6,23,99,803		
	7,95,64,178		7,95,64,178

SHRI MANISH C SHAH

Municipal Tax		Opening Balance	4,36,22,111
Cash Payment			
Advance Tax	46,25,000		
Self Assessment Tax	39,375		
Cash (DHP)			
Withdrawal through cheque	1,62,50,000		
Closing Balanee	4,91,39,309	Share in Profit	2,64,31,573
	7,00,53,684		7,00,53,684

SUMMARY

	FIXED CAPITAL	CURRENT CAPITAL	TOTAL
Shri Akshay C Shah	1,000	5,60,91,052	5,60,92,052
Shri Anish C Shah	1,000	4,91,80,579	4,91,81,579
Shri Bharat Amalkar	1,000	6,23,99,803	6,24,00,803
Shri Manish C Shah	1,000	4,91,39,309	4,91,40,309
	4,000	21,68,10,743	21,68,14,743

7 **UNSECURED LOANS**

Akshay C Shah [HUF]		3,26,583	
Anish Shah [HUF]		2,74,179	
C. G. Shah		10,42,130	
C.G.Shah (HUF)		3,54,100	
Charu Akshay Shah		15,11,890	
Kokilaben C. Shah		10,70,677	
Manish C. Shah (HUF)		16,00,203	
Shreyas Anish Shah		3,90,122	
Shruti Manish Shah		16,10,440	
Swetal Shah		29,80,943	
Vruddhi Manish Shah		16,70,640	
Yamini Anish Shah		5,45,020	
	TOTAL (A)	1,33,76,927	
Arihant Constructions		6,48,000	
Manish Shah (E Payment)		700	
	TOTAL (B)	6,48,700	1,40,25,627

8 SUNDRY CREDITORS

Aarav Industries	16,463	
Aditya Bricks	1,32,196	
Bharat Enterprises	5,85,550	
Construction Systems	1,640	
Dynamics Multipro	9,301	
Gujrat Lime Depot	6,032	
Jitendra Electricals & Multitrading P. Ltd.	11,95,436	
Kasat Innfra	31,500	
Magan N. Patil & Co.	35,400	
Namrata Traders	450	
N.S Doshi & Co	23,250	
Pragati Building Material Suppiiers (Regular)	19,500	
Quality Sales	38,300	
Riddhi Stoue Industrics	4,620	
Salon Ceramic P. Ltd.	616	
Shiv Vijay Saw Mill	17,41,043	
Shree Marketing	3,212	
Sudhan Polymers	8,09,034	
TBK Unique Jalgaon TBK P.Ltd.	5,16,443	
Vajid Khan Fateh Khan	10,800	
Yawalkar Computers & Consultancy Services	5,558	
Om Creation	15,000	
Sopan P. Ganeshkar	17,500	
(A)	**52,18,844**	
Adv Neha Doshi	49,725	
CG Shah (Supervision Charges)		
Sairam Consultancy	1,500	
Kunal Akshay Shah (Pro Charges)	5,40,000	
Shreyas A Shah (Salary)	2,17,690	
Shruti Shreyas Shah	5,15,000	
(B)	**13,23,915**	
TOTAL(A+B)		**65,42,759**

9A (I) ADVANCE FROM CUSTOMERS AGAINST FLAT SALES

Heena Avinash Jain (B1/601&602)	1,76,000
Yayati Bhaskar Ingle (B2/503)	22,50,000
	24,26,000

TOTAL(I+II)

9B (I)ADVANCES FROM CUSTOMERS AGAINST SHOP SALES (AC)

-Project Sukruti Dream Home

Amardevkumar Chaudhari (D206 DH) C	2,50,000
Dhanraj Dilip Wadekar (A308 DH)	1,00,000
Rajesh Harishchandra Vyas HUF (D503 DH)	23,50,000
Rekha Om Trivedi (D204 DH)	6,00,000
Sonal Sandeep Shah (C504 DH)	16,00,000
Yogesh Prabhakar Akhade (D101 DH)	16,20,000
Hemraj Motilal Chaudhari (Shop A-B DH)C	7,50,000
Pankaj Amrutkar (Shop A-1 DH)	8,00,000
(I)	80,70,000

-Project Sukruti Pinnacle			
Supdu Makdu Sonawane (Shop 9 A Wing)		7,50,000	
	(II)	7,50,000	
	TOTAL(I+II)	1,12,46,000	
	GRAND TOTAL (9A+9B)		1,12,46,000

10 OTHER PAYABLE

TDS 194A	3,92,903	
TDS 194C	1,950	
TDS 192 B	5,210	
TDS 194J	1,80,000	
TDS 194I	72,000	
Professional Fees Payable	10,000	
PF Payable	4,175	
GST Audit Fees Payable	15,000	
ESIC Payable	1,440	6,82,678

11 FIXED ASSETS

Air Conditioner	1,32,140	
Air Cooler	12,534	
Car (Honda City 1.5 VX)	7,07,691	
Car Maruti Ciaz (MH19/CU9072)	5,94,022	
Car Neo Elentra (MH19/BJ7363)	3,91,505	
Car (WR-V 1.5 VX MT t-DTEC)	5,04,867	
Computer & Laptop	1,78,239	
Demolition Hammer	9,419	
Grand I-10 Car	6,59,833	
I-10 Car (MH19/AX5805)		
Innova Car (MH05/AB6657)	1,42,101	
Innova (MH01/DE9193)	10,63,350	
Inverter Battery(Office)	29,683	
Mini Crane	60,812	
Mixer Mchinc	81,986	
Mobile Handset	68,285	
Solar Light System	2,36,235	
Vertical File Cabinet	18,160	
Vibrator / Drill Machine	6,212	48,97,074

12 INVESTMENTS

Aditya Birla Sun Life Cash Manager	50,00,000	
ICICI Prudential Long Term Growth	49,99,750	
UTI Arbitrage Fund Dividend Option	7,86,12,268	
Land (Gat No.339/2)	1,24,93,756	
Land (Gat No.339/3 Part)	2,57,83,000	
SHET AT MAUJE PIMPRALA GAT NO.22 PAI FOR H-00 R-77	14,91,064	
		12,83,79,838

13 CASH AND BALANCE WITH BANKS

Cash balance	60,118	
Balance with Banks		
- Cosmos Bank (A/c No. 097100101151)	57,16,452	
- Cosmos Bank (A/c No. 097100101502)	1,806	
- Corporation Bank (A/c No. 510101000572976)		
- Cosmos Bank (A/c No. 097100101991)	1,51,820	59,26,584

14(A **Loans & Advances**

Prakash M Guajarthi	1,08,000	
Sunil Kashinath Talele	6,23,516	
Khush Manish Shah	5,612	
Amol Sudhakar Patil	3,00,000	
Arihant Construction	56,95,000	
Ashok Bhavarlal Jain	60,00,000	
Kogta Import Export P.Ltd	99,72,000	
Focus Motors Pvt. Ltd.	1,501	
Nitin Shantilal Surana HUF	7,36,905	
S.P, Infra	15,00,000	
Thermoforming Industries	50,000	
Vinay Parekh	12,00,000	
Yayati B.Ingle	1,00,000	2,62,92,534

14(B **Deposit**

MSEDCL Deposit	6,000	6,000

4 (c) **MAT Credit Entitlement Account** **3,39,48,690**

4 (D) **Advance to Suppliers**

Balani Hardware	745	
Jainam Ispat Pvt. Ltd.	2,000	
Kulbhushan Virbhan Patil	2,50,000	
Paramount Trading Corporation	14,56,200	
Santaji Earthmovers (Freight)	73,750	
Shri Chamunda Steel	2,50,000	
Shri Siddhivinayak Concreat Products	1,50,000	21,82,695

TOTAL (15A+15B+15C) 6,24,29,919

15 **OTHER RECEIVABLES**

GST Receivable From Customers (DHP)	68,648	
GST Receivable From Cnstomers (SPP)	1,68,000	
Solar Units Charges Receivable	37,978	
CGST	5,62,150	
SGST	5,62,150	13,98,926

NOTES ANNEXED TO AND FORMING
PART OF THE FINANCIAL STATEMENTS

Note 1 **Significant Accounting Policies**

(a) Basis of Accounting

i. Arihant Developers ('the Firm') is primarily engaged in the business of colonization and real estate development. The operations of the firm span all aspects of real estate development, from the identifieation and acquisition of land, to planning, execution, eonstruetion and marketing of projects. The firm operates in two distinet segments in real estate development viz. Premium Segment and low-eost housing.

ii. The accounts are maintained on accrual basis following the historical eost convention in accordance with the generally accepted accounting principles ["GAAP"] The aceounts also comply with the Aecounting Standards referred to u/s. 145 of the Income Tax Act, 1961.

iii. The preparation of financial statements requires that the firm makes estimates and assumptions that affect the reported amounts of income and expenses of the period, the reported balances of assets and liabilities and the disclosures relating to contingent liabilities as of the date of the fiuancial statements.

iv. The assessee follows the mercantile system of accounting and recognizes ineome and expendlture on accrual basis. The aeeounting practices are followed consistently over years.

b. Revenue Recognition:

i. The firm is following the "Pereentage of Completion Method" of accounting, in accordance with the Guidance Note issued by ICAI on "Aecounting for Real Estate Transactions", for all its new projects starting from 01st April, 2018. As per this method, revenue from sale of properties is recognized in Profit & Loss account; in proportion to the actual cost incurred as against the total estimated cost of projects under execution, only if the aetual projeet cost incurred is 25% or more of the total estimated projeet eost.

il. The projects which have commenced prior to 01st April, 2018, revenues are recognized only if the following eouditions are satisfied:

- The buyer is transferred with all significant risks and rewards of ownership and no effective control is retained in respect of the real estate to a degree usually associated with ownership;
- No significant uneertainty exists regarding the amount of the consideration that will be derived frcm the real estate sales; and
- It is not unreasonable to expeet ultimate collection.

iii. In cases wherc final sales have been exeeuted but there exists obligation to perform any substantial acts after the transfer of all significant risks and rewards of ownership, revenue is recognized on proportionate basis as the acts are performed, i.e., by applying the pereentage of completion method in the manner explained in Accounting Standard (AS) 7 issued by ICAI.

iv. The estimates of the saleable areas and costs are reviewed periodically and any effect of changes in estimates is recognized in the period such changes are determined. However, when the total project cost is estimated to exceed total revenues from the project, the loss is recognized immediately.

v. Revenue from sale of land and plots is recognized in the year in which the underlying sale deed is executed and there exists no uncertainty in the ultimate collection of consideration from buyers.

c) **Treatment of Expenditure on Construction Work:**

i. Direct expenses like site labour cost, materials used for project construction, costs for moving the plant and machinery to the site and general expenses incurred specifically for the respective project like, insurance, design and technical assistance, and construction overheads are taken as the construction cost of the respective project.

ii. Wherever the expenses are not identifiable with a certain project, such expenses are apportioned to the administration and other projects which are in progress, usually in the proportion of recognized revenues, unless any other measure of appropriation of costs is found to be more appropriate.

d) **Inventories**

i. Construction work-in-progress of constructed properties projects includes the cost of land (including development rights and land under agreements to purchase), internal development costs, external development charges, construction costs, overheads, borrowing cost if inventorization criteria are met, development/ construction materials and is valued at lower of cost/ estimated cost and net realisable value.

ii. Work in Progress – Real Estate Developmental Projects represents the cost incurred in respect of incomplete area of the Real Estate Developmental Projects under development.

iii. Stock of plots and apartments, classified as stock-in-trade, are valued at cost or net realizable value whichever is lower.

iv. Building materials purchased specifically for projects are taken as consumed as and when received. Building materials bought, not identified with any specific project are valued at cost.

e) **Borrowing costs**

i. Borrowing costs directly attributable to the acquisition and/ or construction/ production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the asset.

ii. All other borrowing costs are charged to the statement of profit and loss as incurred. Borrowing costs consist of interest and other costs that the firm incurs in connection with the borrowing of funds (including interest on partner's capital).

f) **GST paid on acquisition of assets or on incurring expenses:** Expenses and assets are recognized net of the amount of Good and services tax paid, except:

i. When the tax incurred on a purchase of assets or serviees is not recoverable from the taxation authority, in which case, the tax paid is recognised as part of the cost of acquisition of the asset or as part of the expense item, as applicable.

ii. When receivables and payables are stated with the amount of tax included, the net amount of tax recoverable from, or payable to, the taxatiou authority is included as part of rceeivables or payables in the balance sheet.

g) **Fixed Assets**

Fixed Assets appear at cost iess depreciation.

2. Information as required by the ICDS- 2016 notified by CBDT U/s. 145 of the Income Tax Act, 1961 to the extent applicable, has been furnished in Form No. 3 CD.

FOR N. S. DOSHI & CO.,
Chartered Accouutants,

(N. S. Doshi - Proprietor)
M. No. 010212
PAN : AAKPD1953D
F.R.No: 102738W

FOR M/S. ARIHANT DEVELOPERS

(Partner)

Jalgaou
26th Sept. 2022

UDIN :22010212AZULIC2824