

SRUSHTI INFRA
AMRAVATI

AUDITED FINANCIAL STATEMENTS

YEAR: 2022 – 2023

V.S. JAKHOTIYA & CO.

Chartered Accountants

Kazi Compound, Maltekdi Road, Near Dr. Mahesh Heda, Amravati - 444601

E-mail : vsjfca@gmail.com

Dated: 30/09/2023

Place: AMRAVATI

UDIN: 23122255SBGSPXP2754

Name : MADHUR A ZANWAR

Designation : PARTNER

Firm Name : M/S V.S. JAKHOTIYA & CO

Firm Regn No. : 118139W

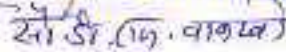
Membership No. : 122255

Address : MOTI KUNJ MALTEKDI ROAD KAZI
COMPLEX AMRAVATI AMRAVATI
Maharashtra 444601 INDIA-91

SRUSHTI INFRA


PARTNER

SRUSHTI INFRA


PARTNER

V.S. Jakhotiya & Co.

Chartered Accountants

FRN: 118139W

Madhur Zanwar - Partner

M. No. 122255



FORM 3CD

[See rule 6 G(2)]

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

PART A

1	Name of the Assessee	SRUSHTI INFRA		
2	Address of the Assessee	C/O SHAILESH WANKHADE HOUSE NO 79 MOTI NAGAR AMRAVATI AMRAVATI Maharashtra 444603 INDIA-91		Pin Code 444603
3	Permanent Account Number (PAN)	ADOFSS874P	Aadhar no. of the Assessee, if available	

4	Whether the assessee is liable to pay indirect tax like excise, duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same			Yes
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	Type	State (optional)	Other Indirect Tax Type	Registration / Identification No.
1	Goods and Services Tax	Maharashtra		27ADOFSS874P1ZV

5	Status	Firm		
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6	Previous year from	From : 01/04/2022	To : 31/03/2023
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	Assessment year	2023-24		
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8	Indicate the relevant clause of section 44AB under which the audit has been conducted			
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	Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits			
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8a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ?			
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	Section Under which option exercised			
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PART - B

9a	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?			Yes
	Name	Profit Sharing Ratio (%)		
1	SHAILESH M WANKHADE	40.00		
2	JAYSHREE N LATHIYA	10.00		
3	DEVIKA S WANKHADE	40.00		
4	MOHINI C KALOTI	10.00		

9b	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
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	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks

10a	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).			
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	Sector	Sub Sector	Code
1	REAL ESTATE AND RENTING SERVICES	Developing and sub dividing real estate into lots- 07003	07003
2	REAL ESTATE AND RENTING SERVICES	Other real estate/renting services n.e.c-07005	07005
3	CONSTRUCTION	Building completion-06004	06004

10b	If there is any change in the nature of business or profession, the particulars of such change				No
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	Business	Sector	Sub Sector	Code

11a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed.				No
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	Books prescribed			
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11b	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.)	
	Books maintained	Address Details (Address 1, Address 2, City Or Town Or District, State, Zip Code/Pin Code, Country)
1	BANK BOOK	AMRAYATI AMRAYATI AMRAYATI Maharashtra 444601 India-91
2	LEDGERS	AMRAYATI AMRAYATI AMRAYATI Maharashtra 444601 India-91
3	PURCHASE REGISTER	AMRAYATI AMRAYATI AMRAYATI Maharashtra 444601 India-91
4	JOURNAL	AMRAYATI AMRAYATI AMRAYATI Maharashtra 444601 India-91
5	CASH BOOK	AMRAYATI AMRAYATI AMRAYATI Maharashtra 444601 India-91

11c	List of books of account and nature of relevant documents examined.	
	Books examined	
1	SAME AS ABOVE ON TEST CHECK BASIS	

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
	Section	Amount	Description (In case OTHER)

13a	Method of accounting employed in the previous year	02-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 13(b) is in the affirmative, give details of such change, and the effect thereof on the profit or loss.		No
	Particulars	Increase in profit	Decrease in profit

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
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e	If answer to (d) above is in the affirmative, give details of such adjustments		No
	ICDS	Increase in profit (Rs.)	Decrease in profit (Rs.)
			Net effect (Rs.)

f	Disclosure as per ICDS	
	ICDS	Disclosure
1	ICDS I- Accounting Policies	I. Revenue Recognition : Sales of Goods is recognized when the seller of goods has transferred to the buyer the property in the goods for a price or all significant risks and rewards of ownership have been transferred to the buyer. Interest income on time deposits is recognised on accrual basis. II. Inventories: Stock is valued at cost or NRV whichever is lower. III. Fixed Assets & Depreciation: Fixed Assets are stated at written down value. Depreciation on tangible assets has been provided on the written down value method as prescribed in Section 32 to the Income Tax Act, 1961 and according to the ratio prescribed in the second column of the Table in Appendix I. IV. Provisions: Provisions are recognized for



		liabilities that can be measured only by using a substantial degree of estimation, if it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.
2	ICDS II-Valuation of Inventories	Stock is valued at cost or NRV whichever is lower. Stock is carried at Rs 13,28,82,781.08/- and is valued at cost.
3	ICDS III-Construction Contracts	During the year under review, the assessee has not entered into any construction contract. Therefore, the said ICDS is not applicable to the assessee.
4	ICDS IV-Revenue Recognition	For sale of goods: Total amount not recognised as revenue during the previous year due to lack of reasonable certainty of its ultimate collection-Rs NIL.
5	ICDS V-Tangible Fixed Assets	This ICDS is not applicable to the assessee.
6	ICDS VII-Governments Grants	During the year under review, the assessee has not received any Government Grant. Therefore, the said ICDS is not applicable to the assessee.
7	ICDS IX-Borrowing Costs	Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalized as a part of the cost of such asset till such time the asset is ready for its intended use or sale. All other borrowing costs are recognized as expense in the period in which they are incurred. The amount of borrowing costs capitalized during the previous year is Rs NIL-
8	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	Provisions as required by the standards are adequately made.

14a	Method of valuation of closing stock employed in the previous year	3-Lower of Cost or Market rate
14b	In case of deviation from the method of valuation prescribed u/s 145A, and the effect thereof on the profit or loss, please furnish Particulars	---No Deviation--- Increase in profit Decrease in profit

15	Give the following particulars of the capital asset converted into stock-in-trade				Nil
	Description of capital asset	Date of acquisition	Cost of acquisition	Amount at which the asset is converted into stock-in-trade	

16a	Amounts not credited to the profit and loss account, being - The items falling within in the scope of section 28	Nil
	Description	Amount

16b	Amounts not credited to the profit and loss account, being The pro forma credits, drawbacks, refund of duty of customs or excise or ser/ice tax, or refund of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned	Nil
	Description	Amount

16c	Escalation claims accepted during the previous year	Nil
	Description	Amount

16d	any other item of income	Nil
	Description	Amount

16e	Capital receipt, if any	
	Description	Amount

17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish Nil			
	Details of property	Address of Property (Address 1, Address 2, City Or Town Or District, Zip Code/Pin Code, Country, State)	Consideration received or accrued	Value adopted or assessed or assessable
				Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) sub-section (2) of section 56 applicable?

18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of As per Annexure-A attached each asset or block of assets, as the case may be, in the following form :-			
	a. Description of the block assets /Class of assets			
	b. Rate of depreciation			
	c. Opening WDV/Actual be			
	c(a). Adjustment made to the written down value under section 115BAA/115BAD (for assessment year 2021-22 only)			
	c(b). Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession			
	c(c). Adjusted written down value			
	d. Additions/deductions during the year with dates, in the case of any addition of an asset, date put to use, including adjustments on account of			
	i) Purchase value			
	ii) CENVAT			
	iii) Change in rate of exchange of currency, and			
	iv) Subsidy or grant or reimbursement, by whatever name called			
	Total value of purchases			
	Put to use less than 180 days			
	Put to use more than 180 days			
	Deduction			
	Deletions out of opening WDV/Purchases put of use for 180 days or more			
	Deletions out of purchase put to use for less than 180 days			
	Total deduction			
	e. Depreciation allowable			
	f. Written down value at the end of the year			

19	Amounts admissible under sections		Nil
	Section	Amount debited to profit and loss account	Amount 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.

20a	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
	Description		Amount

20b	Details of contributions received from employees for various funds as referred to in section 36(1)(va)				Nil
	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	Actual date of payment to the concerned



					authorities
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21a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.				
	Capital Expenditure	Particulars			Amount
1	Expenditure by way of penalty or fine for violation of any law for the time being force	INTEREST ON TDS			2,641
2	Expenditure by way of penalty or fine for violation of any law for the time being force	PENALTY FOR LATE FILING OF PT RETURNS			8,000

21b	Amounts inadmissible under section 40(a):-				
1	As payment to non-resident referred to in sub-clause (i)				

1A	Details of payment on which tax is not deducted						Nil
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the Payee, if available	Aadhaar number of Payee, if available	Address Details (Address 1, Address 2, City Or Town Or District, Zip Code, Country, State)

iB	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
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the Payee, if available	Aadhaar number of Payee, if available	Address Details (Address 1, Address 2 .City Or Town Or District , Zip Code .Country ,State)	Amount of tax deducted

1B	As payment referred to in sub-clause (1a)						Nil
1A	Details of payment on which tax is not deducted						Nil
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the Payee, if available	Aadhaar number of Payee, if available	Address Details (Address 1, Address 2, City Or Town Or District, Zip Code, Country, State)

iiB	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
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the Payee, if available	Aadhaar number of Payee, if available	Address Details (Address 1, Address 2, City Or Town Or District, Zip Code, Country, State)		Amount of tax deducted	Amount out of (VI) deposited, if any

1B	As payment referred to in sub-clause (1b)						Nil
A	Details of payment on which levy is not deducted:						Nil
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the Payee, if available	Aadhaar number of Payee, if available	Address Details (Address 1, Address 2, City Or Town Or District, Zip Code, Country, State)

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
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the Payee, if available	Aadhaar number of Payee, if available	Address Details	Amount of tax deducted	Amount out of (VI) deposited, if any

							(Address 1, Address 2 City Or Town Or District Zip Code ,Country State)		
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iv	Fringe benefit tax under sub-clause (ic)	Nil
v	Wealth tax under sub-clause (ia)	Nil
vi	Royalty, license fee, service fee etc. under sub-clause (ib)	Nil

vii	Salary payable outside India to a non - resident without TDS etc. under sub-clause (iii)					Nil
	Date of payment	Amount of payment	Name of the payee	PAN of the Payee, if available	Aadhaar number of Payee, if available	Address Details (Address 1, Address 2 ,City Or Town Or District , Zip Code ,Country ,State)

viii	Payment to PF /other fund etc. under sub-clause (iv)	Nil
ix	Tax paid by employer for perquisites under sub-clause (v)	Nil

c	Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof:					Nil
	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks

DA	Disallowance/deemed income under section 40A(3):On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:					Yes
	Date Of Payment	Nature Of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar number of Payee, if available

B.	On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A):					No
	Date Of Payment	Nature Of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar number of Payee, if available

e	Provision for payment of gratuity not allowable under section 40A(7);	Nil
f	Any sum paid by the assessee as an employer not allowable under section 40A(9);	Nil

g	Particulars of any liability of a contingent nature:	Nil
	Nature Of Liability	Amount

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
	Particulars	Amount



1	Amount inadmissible under the proviso to section 36(1)(iii)	Nil
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	Nil

23. Particulars of any payment made to persons specified under section 40A(2)(b)						Payment Made(Amount)
	Name of Related Person	PAN of Related Person	Aadhaar number of Related Person, if available	Relation	Nature of transaction	
1	SHAIKESH WANKHADE	AABPW5166 E		PARTNER	INTEREST	630,360
2	SHAIKESH WANKHADE	AABPW5166 E		PARTNER	SALARY	240,000
3	DEVIKA WANKHADE	AALPW0675 L		PARTNER	INTEREST	218,643
4	DEVIKA WANKHADE	AALPW0675 L		PARTNER	SALARY	240,000
5	MOHINI KALOTI	ABDPK0900 F		PARTNER	INTEREST	316,831
6	MOHINI KALOTI	ABDPK0900 F		PARTNER	SALARY	60,000
7	JAYSHREE LATHIYA	AAFP10793E		PARTNER	INTEREST	479,920
	JAYSHREE LATHIYA	AAFP10793E		PARTNER	SALARY	60,000

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

25.	Any amount of profit chargeable to tax under section 41 and computation thereof				Nil
	Name of Person	Amount of income	Section	Description of Transaction	Computation if any

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				Nil
a	Paid during the previous year:				
	Section	Nature of liability		Amount	

b	Not paid during the previous year:				Nil
	Section	Nature of liability		Amount	

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):				
	Section	Nature of liability		Amount	
1	Sec 43B(a)-Tax, duty,cess,fee etc	GST PAYABLE		49,266	
2	Sec 43B(a)-Tax, duty,cess,fee etc	TDS PAYABLE		90,800	
3	Sec 43B(b)-Provident/ superannuation/gratuity/other fund	EPF PAYABLE		13,395	

b	not paid on or before the aforesaid date				Nil
	Section	Nature of liability		Amount	

C	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

27a	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.				No
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CENVAT/ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	Nil	
Credit Available	Nil	
Credit Utilized	Nil	
Closing/outstanding Balance	Nil	

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.				Nil
Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)	

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), if yes, please furnish the details of the same							No
	Name of the person from which shares received	PAN of the person, if available	Aadhaar number of Payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration on paid	Fair Market value of the shares

29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2) (viib) , if yes, please furnish the details of the same					No
	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar number of Payee, if available	No. of Shares issued	Amount of consideration received	Fair Market value of the shares

Aa	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?		Nil
	Nature of income	Amount	

Ba	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?		Nil
	Nature of income	Amount (in Rs)	

30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]								No
	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar number of Person, if available	Address Details (Address 1, Address 2, City Or Town Or District, Zip Code/Pin Code, Country, State)	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment

Aa	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year. (b) If yes, please furnish the following details.						Nil
	Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is	Whether the excess money has been repatriated within the	The amount (in Rs.) of imputed interest income on such excess	Expected date of repatriation of money	



			required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	prescribed time.	not been repatriated within the prescribed time	
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Ba	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 (b) If yes, please furnish the following details						NA
	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	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.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.	Assessment Year	Amount (in Rs.)	Details of interest expenditure carried forward as per sub-section (4) of section 94B.

Ca	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) (b) If yes, please furnish the following details						Yes
	Nature of the impermissible avoidance arrangement			Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement			

31a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :								Nil
	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.



B Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year.							
	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	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.
1	RIZWAN KHAN	Yasinpur, Daryapur, Dist. Amravati-444803	AVYPK0086F		735,000	Yes-Cheque	APC-Account payee cheque
2	VIJAYKUMAR SONOWNE	AMRAVATI			562,500	Yes-Cheque	APC-Account payee cheque
3	SATISH RAAMDAS CHAUDHARY	AMRAVATI	AJUPC1967F		3,600,000	Yes-Cheque	APC-Account payee cheque
4	REVTI PURSHOTTAM IKHAR	AMRAVATI	ADAPI6786J		5,125,000	Yes-Cheque	APC-Account payee cheque
5	JAY B. CHAUDHARY	AMRAVATI			250,000	Yes-Cheque	APC-Account payee cheque
6	KUSUM CHAVHAN	AMRAVATI			1,299,999	Yes-Cheque	APC-Account payee cheque
7	NIKITA PALKAR	R/o. 6/18, Rockview Apts, Bhavani Nagar, Marol Maroshi Road, Plot No.16, Andheri East Mumbai, 400059	ACAPW7816Q		1,010,000	Yes-Cheque	APC-Account payee cheque
8	PRASHANT THAKRE	AMRAVATI			3,000,000	Yes-Cheque	APC-Account payee cheque
9	RAJESH BANAT	AMRAVATI			1,050,000	Yes-Cheque	APC-Account payee cheque
10	RANJANA U.MIRALE	AMRAVATI			822,900	Yes-Cheque	APC-Account payee cheque
11	SACHIN S THUL	AMRAVATI	DIOPS8872M		100,000	Yes-Cheque	APC-Account payee cheque
12	SHIRISH KHEREE	AMRAVATI			202,000	Yes-Cheque	APC-Account payee cheque
13	SUBHASH S.BANIAT	AMRAVATI			200,000	Yes-Cheque	APC-Account payee cheque
14	TEJASWINI S.THAKRE	AMRAVATI			800,000	Yes-Cheque	APC-Account payee cheque
15	VRUSHALI DESHMUKH	R/o 28/A Vivekanand Colony, Near Kadu Hospital, Rukhmini Nagar, Amravati-444606	BMIPD8509C		900,000	Yes-Cheque	APC-Account payee cheque
16	VRUSHALI R RAUT	AMRAVATI			805,000	Yes-Cheque	APC-Account payee cheque
17	YADAV PATIL	AMRAVATI			1,712,000	Yes-Cheque	APC-Account payee cheque
18	VIJAYA WAMANPAO ANANSANE	AMRAVATI			2,418,573	Yes-Cheque	APC-Account payee cheque
19	YOGITA BANSOD	R/o W/O Nitin Bansod, plot no. 1, Bhoze Road, Sai Sahasra	AMWPN2549M		651,450	Yes-Cheque	APC-Account payee cheque



		Borle Nagar, Yavatmal, Yavatmal, 445001					
20	VIJAY HINGANE	AMRAVATI			800,000	Yes-Cheque	APC-Account payee cheque
21	MAHIMA VERMA	AMRAVATI			46,000	Yes-Cheque	APC-Account payee cheque
22	MANIK WANKHADE	AMRAVATI	ACYFW9 147Q		682,560	Yes-Cheque	APC-Account payee cheque
23	PRAMOD BALAPURE	AMRAVATI			735,000	Yes-Cheque	APC-Account payee cheque
24	PRASHANT TIKADE	AMRAVATI			430,000	Yes-Cheque	APC-Account payee cheque
25	RAVINDRA SHINGADE	AMRAVATI	BNEPS97 22B		300,000	Yes-Cheque	APC-Account payee cheque
26	SATISH KALE	AMRAVATI			190,000	Yes-Cheque	APC-Account payee cheque
27	HARIDAS PRADHAN	R/o. Near Dental College, Gurukrupa Colony, Amravati - 444602	ARUPP89 33E		1,152,295	Yes-Cheque	APC-Account payee cheque
28	KALYANI DESHMUKH	AMRAVATI	CADPD54 45H		735,000	Yes-Cheque	APC-Account payee cheque
29	KAUSHIK GANORKAR	R/O. C.P. Bungalow, N.C.C. Bhawan, Camp, Amravati	CPIPG31 88Q		35,160	Yes-Cheque	APC-Account payee cheque
30	NILESH U MALE	AMRAVATI			843,800	Yes-Cheque	APC-Account payee cheque
31	PRATIK DESHMULH	AMRAVATI			735,000	Yes-Cheque	APC-Account payee cheque
32	PRATIKSHA DESHMUKH	AMRAVATI			2,425,000	Yes-Cheque	APC-Account payee cheque
33	AJAY V. VAITAGE	AMRAVATI	BCMPV1 433P		1,500,616	Yes-Cheque	APC-Account payee cheque
34	ONKAR V LADE	AMRAVATI	AGPPL36 52C		1,953,000	Yes-Cheque	APC-Account payee cheque
35	POONAM PACHGHARE	AMRAVATI			1,927,600	Yes-Cheque	APC-Account payee cheque
36	PRAMOD TAYDE	AMRAVATI			1,512,500	Yes-Cheque	APC-Account payee cheque
37	PRATIBHA KISHOR RAMTEKE	R/o Jawala, Tq- Chandur, Railway, Dist- Amravati - 444904	CCIPR37 23F		2,101,500	Yes-Cheque	APC-Account payee cheque
38	PREETI DESHMUKH	R/o Jijau, Shivaji Nagar, Near Shivaji Statue, Ner pansopant, Yava tmal, 445102.	AKWPD8 555H		1,737,500	Yes-Cheque	APC-Account payee cheque
39	RAHUL KALE	AMRAVATI	CBHPK7 869P		1,470,000	Yes-Cheque	APC-Account payee cheque
40	RAJU KALAMKANDE	MU PO MADHAPUR TA BHATKULI MHAISPUR AMRAVATI	BICPK03 05F		238,662	Yes-Cheque	APC-Account payee cheque
41	RANJITSING M. THAKUR	R/o D2, 4TH FLOOR JAI GANESHI VIHAR APARTMENT, JYOTI NAGAR AKOLA- 444001	AHHPT9 184G		1,843,700	Yes-Cheque	APC-Account payee cheque
42	RIZWAN KHAN	Yasinpura, Daryapur, Dist. Amravati- 444803	AVYPK0 086F		1,817,475	Yes-Cheque	APC-Account payee cheque
43	SANDIP A SADAR	AMRAVATI	BHZIP837 70C		2,855,775	Yes-Cheque	APC-Account payee cheque
44	ARCHANA UJWAL	AMRAVATI			772,650	Yes-Cheque	APC-Account payee cheque



45	GUTHANE BHUVANESHWAR DEULKAR	AMRAYTI	AQCPD9 5581	222,200	Yes-Cheque	APC-Account payee cheque
46	DEEPAK K KHARDE	AMRAYTI	ADQPK2 730C	1,205,637	Yes-Cheque	A/C-Account payee cheque
47	DHARAMVIR SINGH	AMRAYTI	AHDPC4 831B	800,000	Yes-Cheque	APC-Account payee cheque
48	HEMANT SKHADKE	AMRAYATI	AHAKP0 579M	2,162,450	Yes-Cheque	APC-Account payee cheque
49	KARUNA HEMANT PANDE	AMRAYTI	DHOPS86 24B	1,200,000	Yes-Cheque	APC-Account payee cheque
50	NEHA CHOUDHARI	AMRAYTI	ALAPA72 52M	1,666,500	Yes-Cheque	APC-Account payee cheque
51	NILKANTH GHUMARE	AMRAYATI	ANVPG8 310P	2,153,000	Yes-Cheque	APC-Account payee cheque
52	OMKAR PATIL	R/o. Ram Galli, Pangson, Latur, Maharashtra, 431522	BTDPF82 26L	2,070,000	Yes-Cheque	APC-Account payee cheque

Note: Particulars at (a) and (b) need not be given in case of a government company, a banking company or a corporate established by a 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
	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Aadhaar number of payer, if available	Nature of transaction	Amount of receipt	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 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						Nil
	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Aadhaar number of payer, if available	Amount of receipt		

bc	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year.						Nil
	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Aadhaar number of payee, if available	Nature of transaction	Amount of Payment	Date Of Payment

b d	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year. Nil						
	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessed) of the Payee	Aadhaar number of payee, if available	Amount of Payment		

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								
	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar number of payee, if available	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
1	JAYKUMAR MHEMRAJANI	AMRAVATI	AATPH8508B		2,000,000	5,437,348	Yes-Cheque	APC-Account payee cheque
2	JYOTI SANTOSH LADDHA	AMRAVATI	AMSP19626K		1,000,000	1,000,000	Yes-Cheque	APC-Account payee cheque
3	LAXMIKANT SANTOSH LADDHA	AMRAVATI	ANZPL4846M		1,000,000	1,000,000	Yes-Cheque	APC-Account payee cheque
4	LILA RAMESHCHANDRA CHANDAK	AMRAVATI	AAQPC6456Q		1,000,000	1,000,000	Yes-Cheque	APC-Account payee cheque
5	MINAKSHI SANTOSH LADDHA	AMRAVATI	ANEPL6744M		1,000,000	1,000,000	Yes-Cheque	APC-Account payee cheque
6	SHREYASH HARIKISAN KALANTRI	AMRAVATI	BRKPK8598M		1,000,000	1,000,000	Yes-Cheque	APC-Account payee cheque
7	SHRIKANT LADDHA	AMRAVATI	BCZPL7157F		1,000,000	1,000,000	Yes-Cheque	APC-Account payee cheque
8	SHRIKISAN RADHAKISAN KALANTRI HUT	AMRAVATI	AADHS3514E		1,000,000	1,000,000	Yes-Cheque	APC-Account payee cheque
9	SHYAMSUNDER JAISKISAN DAMMANI	AMRAVATI	AAOPD6845L		1,000,000	1,000,000	Yes-Cheque	APC-Account payee cheque
10	NEEMA KAMALKISHOR LADDHA	AMRAVATI	AAPPR4264C		2,500,000	2,500,000	Yes-Cheque	APC-Account payee cheque
11	BIHARATPAKAS ROOPRAJJI KHAJANCHI	AMRAVATI	ADWPK2411L		500,000	500,000	Yes-Cheque	APC-Account payee cheque
12	CHANCHAL VINOD RATHI	R/o, Kamal Kaushal, Paunalai Nagar, Amravati	AHXPR8574J		1,000,000	1,000,000	Yes-Cheque	APC-Account payee cheque
13	SARIKA WANKHADE	AMRAVATI			300,000	300,000	Yes-Cheque	APC-Account payee cheque
14	VIJAY SONOWNE	AMRAVATI			167,010	167,010	Yes-Cheque	APC-Account payee cheque
15	SIDDHI SHASHIKUMAR PATNI	AMRAVATI	BOJPP9853C		500,000	500,000	Yes-Cheque	APC-Account payee cheque
16	URMILA H. KALANTRI	AMRAVATI	ABFPK3102R		500,000	500,000	Yes-Cheque	APC-Account payee cheque
17	YOGITA R. PATNI	AMRAVATI	AATPP8699M		500,000	500,000	Yes-Cheque	APC-Account payee cheque
18	SUDIP P.PETHE LOAN	Ward no. 6, yashwanthaba Colony, Amravati Road, at post Warud the warud dist. Amravati - 444906	EAYPP2065L		2,000,000	3,021,695	Yes-Cheque	APC-Account payee cheque
19	SHIRISH KHERDE	AMRAVATI			400,000	400,000	Yes-Cheque	APC-Account payee cheque

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				
	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar number of 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

e	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 which is not an account payee cheque or account payee bank draft during the previous year: Nil				
	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar number of payer, if available	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

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

32a	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available.							Nil
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	Amount as assessed (give reference to relevant order)		Remark	
					Amount U/S Date	Order U/S & Date		

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.	NA
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c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.	NA
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d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year. If yes, please furnish details of the same.	NA
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e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. If yes, please furnish the details of speculation loss if any incurred during the previous year	NA
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33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	No
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	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.
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34a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:	Yes
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Sr.	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 column (4)	Total amount on which tax was deducted or collected at specified rate out of column (5)	Amount of tax deducted or collected out of column (6)	Total amount on which tax was deducted or collected at less than specified rate out of column (7)	Amount of tax deducted or collected on column (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of column (6) and column (8)
1	NGPS18045G	194J	Fees for professional or technical services	597,420	597,420	597,420	59,742	0	0	0
2	NGPS18045G	194A	Interest other than Interest on securities	1,026,314	1,026,314	1,026,314	102,632	0	0	0
3	NGPS18045G	194C	Payment to contractors	9,115,280	9,115,280	9,115,280	93,651	0	0	0

b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes ,please furnish the details:					Yes
	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported.
1	NGPS18045G	26Q	31/07/2022	12/07/2022	Yes	
2	NGPS18045G	26Q	31/05/2023	25/05/2023	No	
3	NGPS18045G	26Q	31/10/2022	30/10/2022	Yes	

c	Whether the assessee is liable 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(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.
	1	2	Amount Date of payment
1	NGPS18045G	80	80 20/05/2022
2	NGPS18045G	3,915	3,915 15/07/2023
3	NGPS18045G	184	184 28/07/2023
4	NGPS18045G	9	9 07/07/2022
5	NGPS18045G	1,406	1,406 29/09/2023
6	NGPS18045G	1,116	1,116 30/09/2023
7	NGPS18045G	203	203 30/09/2023



35	In the case of a trading concern, give quantitative details of principal items of goods traded:						
a	Item Name	Unit Name	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any
1	PLOT NO 25 PHASE 2 RACHANA SRUSHTI	118-Sqft	27,610	0	0	27,610	0
2	PLOT NO 24 PHASE 1 RACHANA SRUSHTI	118-Sqft	27,392	0	0	27,392	0
3	ROW HOUSE	118-Sqft	2,325	0	2,325	0	0

35b	In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.										
A	Raw materials:										Not Applicable
	Item Name	Unit Name	Opening Stock	Purchases during the previous year	Sales during the previous year	Consumption during the previous year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any	

B	Finished products:								Not Applicable	
	Item Name	Unit Name	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		

C	By-Products:							Not Applicable	
	Item Name	Unit Name	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any	

36	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.								Not Applicable
	If yes, please furnish the following details:-								
	Amount received (in Rs.)				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 etc may be reported/identified by the cost auditor.								No

38	Whether any audit was conducted under the Central Excise Act, 1944?								No

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? No								



40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:						
	Particulars	Previous Year			Preceding previous Year		
a	Total Turnover of the Assessee	10125000			20700000		
b	Gross profit / Turnover	8766273	10125000	56.95	1999998	20700000	11.59
c	Net profit / Turnover	1023428	10125000	10.11	2018842	20700000	13.71
d	Stock-in-Trade / Turnover	132882782	10125000	1312.42	75117655	20700000	362.98
e	Material consumed / Finished goods produced	Nil	Nil	Nil	Nil	Nil	Nil

Note: 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
	FY to which demand/refund relates to	Name of other Tax law	Type	Date of demand raised/refund received	Amount	Remarks	

42 a	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B						Nil
	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	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 286Ni			
b	If yes, Please furnish the following Details			
	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report
c	If Not due , please enter expected date of furnishing the report			/ /

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

Place:AMRAVATI

*(Signature and Stamp/Seal of the signatory)

Date:30/09/2023

Name of the signatory : MADHUR A ZANWAR
 Designation : PARTNER
 Firm Name : M/S V.S.JAKHOTIYA & CO
 Membership Number : 122255
 Firm Registration Number : 118139W
 UDIN : 23122255BGSPXP2754
 Full Address : MOTI KUNJ
 MALTEKDI ROAD
 KAZI COMPLEX
 Maharashtra

Pin code: 444601

V S Jakhotiya & Co.
 Chartered Accountants

ANNEXURE-A

Depreciation as per IT Act

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																		
Block of Assets	Rate of Depreciation	Opening WDV (A)	Adjustment made to written down value under 115BA A/115 BAD	Adjusted written down value	Adjusted WDV (A)	Additions						Deductions (C)				Other adjustments, if any (D)	Depreciation Allowable (E)	Written Down Value at the end of the year (A-B-C+D-E)*	Method of Depreciation
						Purchase Value (1)	CE NV AT (2)	Change in Rate of Exchange (3)	Subsidy/Grant (4)	Total Value of Purchases (1+2+3+4)	Put to use for less than 180 days	Put to use for 180 days or more	Deletions out of opening WDV/purchases put to use for 180 days	Deletions out of purchases put to use for less than 180 days	Total deduction				
1	Plant and Machinery @ 15%	15%	56908	0	0	56908	0	0	0	0	0	0	0	0	0	0	0	46372	WDV
2	Plant and Machinery @ 40%	40%	0	0	0	0	232300	0	0	232300	0	232300	0	0	0	0	0	92928	WDV

Addition Details

Date of Purchase	Date Put to Use	Purchase Value	CENVAT	Change in Rate of Exchange	Subsidy/Grant	Total Value of Purchases (1+2+3+4)
2 08/06/2022	08/06/2022	94800	0	0	0	94800
2 22/04/2022	22/04/2022	137500	0	0	0	137500

Deduction Details

Date of Sale	Amount	Whether deletions out of purchases put to use for less than 180 days



SRUSHTI INFRA

BALANCE SHEET AS ON 31-03-2023

CAPITAL & LIABILITIES	SCH.NO.	AMOUNT IN RS.
PARTNER'S CAPITAL	I	2,22,00,157.46
SECURED & UNSECURED LOANS	II	4,50,26,370.01
CURRENT LIABILITIES & PROVISION	III	7,77,90,575.40
TOTAL RS.		14,50,17,102.87

ASSETS & PROPERTIES

FIXED ASSETS	IV	1,87,751.50
CURRENT ASSETS, LOANS & ADVANCES	V	14,48,29,351.37
TOTAL RS.		14,50,17,102.87

Place : Amravati

Date : 30/09/2023

UDIN : 23122255BGSPXP2754

As per our Report of even date attached

For V S Jakhotiya & Co.

Chartered Accountants

(FRN : 118139W)

CA Madhur Zanwar

Partner

M. No : 122255



SRUSHTI INFRA

PARTNER

SRUSHTI INFRA

PARTNER

SRUSHTI INFRA

TRADING PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31-03-2023

I. INCOME

SCH.NO. AMOUNT IN RS.

GROSS RECEIPTS & SALES

VI

1,01,25,000.00

OTHER INCOME

VII

28,650.00

TOTAL RS.

1,01,53,650.00

II. EXPENDITURE

COST OF SALES

VIII

43,58,726.18

ADMINISTRATIVE & SELLING EXPENSES

IX

46,70,039.68

DEPRECIATION

X

1,01,456.00

TOTAL RS.

91,30,221.86

III. NET PROFIT (I-II)

10,23,428.14

(TRANSFER TO PARTNERS CAPITAL ACCOUNT)

Place : Amravati

Date : 30/09/2023

UDIN : 23122255BGSPXP2754

As per our Report of even date attached

For V S Jakhota & Co.

Chartered Accountants

(FRN : 118139W)

CA Madhur Zanwar

Partner

M. No : 122255



SRUSHTI INFRA

PARTNER

SRUSHTI INFRA

PARTNER

SRUSHTI INFRA
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31-03-2023

AMOUNT IN RS.

SCHEDULE I - PARTNER'S CAPITAL ACCOUNT

A) DEVIKA S WANKHADE

47,18,150.00

OPENING BALANCE	32,34,900.00
ADD: ADDITION DURING THE YEAR	6,91,450.00
ADD: REMUNERATION DURING THE YEAR	2,40,000.00
ADD: PROFIT DURING THE YEAR	4,09,371.26
ADD: INTEREST DURING THE YEAR	2,18,643.00
	<u>47,95,400.00</u>
LESS: WITHDRAWALS DURING THE YEAR	78,250.00

B) JAYSHREE N LATHIYA

87,45,921.57

OPENING BALANCE	60,40,458.76
ADD: ADDITION DURING THE YEAR	1,91,450.00
ADD: REMUNERATION DURING THE YEAR	60,000.00
ADD: PROFIT DURING THE YEAR	1,02,342.81
ADD: INTEREST DURING THE YEAR	4,75,920.00
	<u>88,74,171.57</u>
LESS: WITHDRAWALS DURING THE YEAR	1,28,250.00

C) MOHINI C KALOTI

58,50,934.57

OPENING BALANCE	53,09,960.76
ADD: ADDITION DURING THE YEAR	1,91,450.00
ADD: REMUNERATION DURING THE YEAR	60,000.00
ADD: PROFIT DURING THE YEAR	1,02,342.81
ADD: INTEREST DURING THE YEAR	3,16,031.00
	<u>59,78,784.57</u>
LESS: WITHDRAWALS DURING THE YEAR	1,28,250.00

D) SHAILESH M WANKHADE

28,85,551.26

OPENING BALANCE	2,40,08,449.80
ADD: ADDITION DURING THE YEAR	1,65,18,009.00
ADD: REMUNERATION DURING THE YEAR	2,40,000.00
ADD: PROFIT DURING THE YEAR	4,09,371.26
ADD: INTEREST DURING THE YEAR	6,30,360.00
	<u>4,18,06,190.06</u>
LESS: WITHDRAWALS DURING THE YEAR	3,89,20,638.80

TOTAL (A + B + C + D + E)

2,22,00,157.46

SCHEDULE II - SECURED & UNSECURED LOANS

A) SECURED LOAN

STATE BANK OF INDIA OVERDRAFT

3,73,80,094.56

B) UNSECURED LOAN

(AS PER LIST 'A' SEPARATELY ATTACHED)

78,46,275.45

TOTAL (A + B)

4,50,26,370.01

SCHEDULE III - CURRENT LIABILITIES & PROVISION

A) SUNDRY CREDITORS

(AS PER LIST 'B' SEPARATELY ATTACHED)

29,09,699.40

B) DUTIES AND TAXES

EPF PAYABLE	13,395.00
GST PAYABLE	49,268.00
TDS PAYABLE	90,800.00

1,53,463.00

SRUSHTI INFRA

Sm
PARTNER

SRUSHTI INFRA
(AS PER LIST 'C' SEPARATELY ATTACHED)
TOTAL (A + B + C)
PARTNER

V S Jakhota & Co.
Chartered Accountants

FRN: 1131321N
Medhur
Medhur Zanwar - Partner

7,47,27,415.00

7,77,90,575.40



SRUSHTI INFRA

SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31-03-2023

SCHEDULE IV - FIXED ASSET

1,57,751.50

(AS PER SCHEDULE SEPARATELY ATTACHED)

SCHEDULE V - CURRENT ASSETS, LOANS & ADVANCES

55,06,750.00

A) SUNDRY DEBTORS

ANAR WANKHED	5,00,000.00
ABHJEET VAIDYA	6,750.00
VAIBHAV NEKKAR	50,00,000.00

B) LOANS & ADVANCES

36,11,170.00

ANAND MARBALE	2,00,000.00
BHANUPRATAP VERMA	3,60,000.00
BHANUPRATAP VERMA HUF	10,00,000.00
EKVIRA ASSOCIATES	1,00,000.00
HRISHIRAJ PRINTING	1,00,000.00
JAYESH ARUNRAO NANDYE	2,50,000.00
LAXMI ROLLING SHUTTERS	3,00,000.00
ROSHNI GREEN ENERGY	5,56,770.00
SUCHITA PETHIE	7,00,000.00
THREE D POWER	18,000.00
ULTRATECH CEMENT LTD	26,400.00

C) OTHER CURRENT ASSETS

3,87,110.00

GST RECEIVABLE FROM CUSTOMERS	15,030.00
ADVANCE TAX 2022-23	3,50,000.00
TDS 2022-23	22,074.00

D) STOCK IN TRADE

13,28,82,781.08

E) CASH & BANK BALANCE

24,41,540.29

CASH IN HAND	34,192.70
STATE BANK OF INDIA-3722	18,56,421.00
STATE BANK OF INDIA-4076	2,35,579.51
STATE BANK OF INDIA-8033	3,15,347.08

TOTAL (A + B + C + D + E)

14,48,29,351.37

SRUSHTI INFRA

PARTNER

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PARTNER

V S Jakhotiya & Co.
Chartered Accountants

FRN: 11-13114

Madhur Zangar - Partner
M. No. 122255



SRUSHTI INFRA
SCHEDULES FORMING PART OF TRADING, PROFIT & LOSS ACCOUNT
FOR THE YEAR ENDED 31-03-2023

AMOUNT IN RS.

SCHEDULE VI :- GROSS RECEIPTS & SALES

ROW HOUSE

1,01,25,000.00

SCHEDULE VII :- OTHER INCOME

INTEREST ON IT REFUND

28,650.00

28,650.00

SCHEDULE VIII :- COST OF SALES

OPENING STOCK

7,07,78,928.46

43,58,726.18

ADD: PURCHASES

4,22,53,106.80

ADD: DIRECT EXPENSES

2,42,09,472.00

ADVERTISEMENT EXPENSES

7,66,802.00

BANK PROCESSING FEES

16,41,874.00

CONSULTANCY FEES

2,81,420.00

INTEREST TO BANK

18,93,990.00

LABOUR WELFARE EXPENSES

16,34,761.00

LABOUR SUB CONTRACT

83,60,000.00

PLAN SANCTION FEES

91,10,830.00

SECURITY GUARD EXPENSES

2,51,200.00

TRANSPORT EXPENSES

2,68,595.00

13,72,41,507.26

LESS : CLOSING STOCK

13,28,82,781.08

SCHEDULE IX :- ADMINISTRATIVE EXPENSES

ACCOUNT CHARGES

73,500.00

BANK COMMISSION

19,541.37

CONVEYANCE EXPENSES

62,461.00

ELECTRIC EXPENSES

2,55,050.00

EPF EXPENSES

1,33,950.00

INTEREST OF UNSECURED LOAN

10,25,514.00

INTEREST ON TDS

2,641.00

INTEREST TO PARTNERS

16,44,954.00

LEGAL FEES

98,750.00

MUNICIPAL TAX

6,492.00

OFFICE EXPENSES

88,867.21

PARTNER'S REMUNERATION

6,00,000.00

PRINTING & STATIONERY EXPENSES

8,551.00

PROFESSIONAL TAX

15,700.00

PT RETURN LATE FILING FEES

8,000.00

RERA REGISTRATION EXPENSES

27,330.10

SALARY

5,60,080.00

TELEPHONE & INTERNET EXPENSES

38,658.00

SCHEDULE X :- DEPRECIATION

(AS PER SCHEDULE SEPARATELY ATTACHED)

1,01,456.00

SRUSHTI INFRA

PARTNER

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PARTNER

V S Jakhotiya & Co.
 Chartered Accountants
 FRN: 111139 W
 Medhur Zamwar - Partner
 No. 122255



SRUSHTI INFRA
LIST 'A': UNSECURED LOANS AS ON 31/03/2023

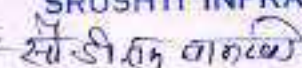
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31-03-2023

SR NO.	PARTY NAME	AMOUNT
1	CHANDRAKANT KALOTI HUF	1300000.00
2	JAYKUMAR M. HEMRAJANI	4024580.45
3	KALOTI & LATHIYA	1000000.00
4	NILESH LATHIYA HUF	300000.00
5	SUDIP P PETHE	1021695.00
	TOTAL	7646275.45

SRUSHTI INFRA


PARTNER

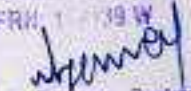
SRUSHTI INFRA


PARTNER

V S Jekhotiya & Co.

Chartered Accountants

FRN: 118139W


Madhur Zambur - Partner

Ed. No. 122235



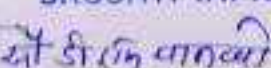
SRUSHTI INFRA
LIST 'B' : SUNDRY CREDITORS AS ON 31/03/2023
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31-03-2023

SR NO.	PARTY NAME	AMOUNT
1	ANUP STEEL	3374
2	ASIAN STEEL AMRAVATI	181514
3	BASERIYA GITTI KHADAN	235200
4	CALCUTTA ENTERPRISES	10995
5	GAURAV WIRES	38000
6	GOPAL SALES CORPORATION	6683
7	INDU I CONCRETE	49280
8	INNOVATION HOUSE INDUSTRIES PVT.LTD.	125400
9	K. C. LIGHT HOUSE, AMRAVATI	15212
10	KAPIL STONE PROCESSING & TRADING	102833
11	KIRAN AGEIES	169594
12	KISAN PIPE CENTRE	69558.02
13	KRISHNA ELECTRONICS, AMRAVATI	2871
14	M.G STEEL	449000
15	M. K. TRANSPORT SERVICES	81328
16	M.V. WANKHADE	14846
17	NITIN VIJAYKUMAR BHATTAD	15750
18	NUTAN ROADLINES	96030
19	PATEL AGENCIES	3292
20	PINNACLE TELE SERVICES PVT LTD	14858.38
21	POTODE TRADERS & ENGINEERS SERVICES	4860
22	R S ENTERPRISES	25740
23	RIDDHI SIDDHI CABLES, AMRAVATI	9735
24	S.S. ADVERTISING	440233
25	SARTHAK ADS	21548
26	SHANKAR LATOBA KASAR, AMRAVATI	208945
27	SHREE MAHLAKSHMI TRADERS	82575
28	SHREE SALES & AGENCIES	17228
29	SHRI GOVINDKRUPA STONE CRUSHER	86310
30	SHRI MAHALAXMI TRADERS & BUILDING MATE	173400
31	SSB TRADERS	2070
32	TELETECH SYSTEMS	16900
33	UBIXA	2832
34	YASH CIVIL WORK	58000
35	YUG INDUSTRIES	73705
	TOTAL	2909699.4

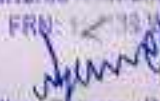
SRUSHTI INFRA


PARTNER

SRUSHTI INFRA


PARTNER

V.S. Jakhotiya & Co.
 Chartered Accountants

FRN: 18133W

 Medhur Zanwar - Partner
 M. No.122255



SRUSHTI INFRA
LIST 'C' : BOOKING ADVANCE AS ON 31/03/2023

SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31-03-2023

SR NO	PARTY NAME	AMOUNT
A) Flat Booking Advance		
1	AJAY V. VAITAGE	2198268
2	ARCHANA UJWAL GULHANE	1071200
3	BHAGYASHRI PRAVIN PETHE	405900
4	BHUVANESHWAR DEULKAR	66000
5	DEEPAK K KHERDE	1193700
6	DHARAMVIR SINGH	1580276
7	HEMANT S. KHADKE	3958900
8	JAY B. CHAUDHARY	247500
9	KARUNA HEMANT PANDE	1338000
10	KUSUM CHAVHAN	1582735
11	NEHA CHOUDHARI	1950000
12	NIKITA PALKAR	2394000
13	NILKANTH GHUMARE	2141370
14	OMKAR PATIL	2148300
15	ONKAR V LADE	1933500
16	POONAM PACHGHARE	2228500
17	PRAMOD TAYDE	1769625
18	PRASHANT THAKRE	3120000
19	PRATIBHA KISHOR RAMTEKE	2231600
20	PREETI DESHMUKH	2320125
21	RAHUL KALE	1455300
22	RAJESH BANAIT	1188000
23	RAJU KALAMKANDE	592499
24	RANJANA U. MIRALE	864200
25	RANJITSING M. THAKUR	1874850
26	RIZWAN KHAN	2047500
27	SACHIN S THUL	297000
28	SANDIP A. SADAR	2827500
29	SUBHASH S. BANAIAT	297000
30	TEJASWINI S. THAKRE	1190000
31	VIJAYA WAMANRAO ANANSANE	2817719
32	VRUSHALI DESHMUKH	1608750
33	VRUSHALI R RAUT	797000
34	YADAV PATIL	1895000
35	YOGITA BANSOD	860000
	TOTAL	56491817.00

SRUSHTI INFRA

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PARTNER

SRUSHTI INFRA

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PARTNER

V S Jakhotiya & Co.

Chartered Accountants

FRN: 111133W

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Medhur Zangal - Partner

M. No. 122253



SRUSHTI INFRA
LIST 'C' : BOOKING ADVANCE AS ON 31/03/2023

SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31-03-2023

SR NO	PARTY NAME	AMOUNT
B) PLOT BOOKING ADVANCE		
1	ANKIT R AGRAWAL	500000
2	VIJAY HINGANE	1800000
	TOTAL	2300000.00
C) SHOP BOOKING ADVANCE		
1	HARIDAS PRADHAN	1602167
2	HEMANT DESHMUKH	1400000
3	JYOTI MUNGADE	642500
4	KALYANI DESHMUKH	700000
5	KAUSHIK GANORKAR	878560
6	MAHIMA VERMA	1255724
7	MANIK WANKHADE	650000
8	MINAL J KECHHE	181000
9	NILESH UMALE	1226510
10	PRAMOD BALAPURE	700000
11	PRASHANT TIKADE	408500
12	PRATIK DESHMUKH	700000
13	PRATIKSHA DESHMUKH	2307500
14	RAVINDRA SHINGADE	285000
15	RIZWAN KHAN	700000
16	SATISH KALE	675000
17	SHITAL TAYDE	918482
18	SUDHAKAR G ATHWALE	170280
19	VIJAYKUMAR SONOWNE	534375
	TOTAL	15935598.00
	TOTAL (A + B + C)	74727415.00

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PARTNER

V S Jekhotiya & Co.
Chartered Accountants
FRN: 118139W

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Medhur Zariwar - Partner
M. No. 122255



SRUSHTI INFRA

Schedule forming of item on 18 of Form 3CD for the year ended 31.03.2023

(AMOUNT IN RS.)

Sr. no	Depreciation of Asset or Block of Asset	Rate %	WDV as at 1.04.2022	Addition during the year	Put to use		Deduction or transfer	Total	Depreciation allowable	WDV as at 31.03.2023
					For more than 180 Days	For less than 180 Days				
	Block-I									
1	AIR CONDITIONER	15%	45,602.50	-	-	-	-	45,602.50	6,840.00	38,762.50
2	PRINTER	15%	11,305.00	-	-	-	-	11,305.00	1,696.00	9,609.00
	TOTAL		56,907.50	-	-	-	-	56,907.50	8,536.00	48,371.50
	Block-II									
3	ELECTRIC BIKE	40%	-	94,800.00	94,800.00	-	-	94,800.00	37,920.00	56,880.00
4	LAPTOP	40%	-	1,37,500.00	1,37,500.00	-	-	1,37,500.00	55,000.00	82,500.00
	TOTAL		-	2,32,300.00	2,32,300.00	-	-	2,32,300.00	92,920.00	1,39,380.00
	TOTAL (BLOCK I + II)		56,907.50	2,32,300.00	2,32,300.00	-	-	2,89,207.50	1,01,456.00	1,87,751.50

SRUSHTI INFRA

SRUSHTI INFRA

27.11.2022 - 31.03.2023

PARTNER

PARTNER

V S Jekhotiya & Co.
Chartered Accountants

FRN: 1011901N

Madhur Zangar - Partner

M. No. 122235



SRUSHTI INFRA

Accounting Policies and Notes on Accounts for the year ended 31.03.2023:

1) Significant Accounting Policies :

Sr.No	Accounting Policies	Remark
1	Accounting Convention	The Account of the assessee are prepared under the historical cost conventions under the accrual method of accounting unless stated otherwise hereinafter.
2	Valuation of Inventories	Stock in Trade has been valued at Cost or Net Realisable Value whichever is lower.
3	Valuation of Fixed Assets	Fixed Assets are stated at cost including expenses related to acquisition and installation.
4	Depreciation Accounting	Fixed Assets are depreciated on written down value method at the rate specified in Income Tax Act, 1961
5	Valuation of Investments	Investments are stated at cost.
6	Contingencies and events occurring after Balance Sheet Date	Provision is made in the account in respect of those contingencies which are likely to materialize into liabilities as on the year end.
7	Prior Period and extraordinary items and changes in accounting policies	N.A.
8	Accounting for construction Contracts	N.A.
9	Accounting for Research & Development	N.A.
10	Revenue Recognition	All income & expenditure items having a material bearing on the financial statements are recognized on accrual basis.
11	Accounting for Effects of changes in Foreign Exchange Rates	N.A.
12	Accounting for Government Grants	N.A.
13	Accounting for Amalgamation	N.A.
14	Accounting for retirement benefits in the financial statements of employers	N.A.
15	Borrowing Cost	Interest and other cost are charged to Profit & Loss Account except those which are attributed to Capital Assets.

- 2) (a) We have conducted our audit in accordance with Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit also includes examining, on the test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable base for our opinion.
- (b) In the opinion of the assessee and to the best of their knowledge and belief the value on realization of Loans, Advances and other Current Assets in the ordinary course of business will not be less than the amount at which they are stated in the Balance Sheet.
- (c) The Concern has not received any information from the suppliers regarding their status under the Micro Small & Medium Enterprises Development Act, 2006 and hence disclosure, if any, relating to amounts unpaid as at the year end together with interest payable as required under the said Act could not be disclosed. The management is of the opinion that interest, if any on such amount will not be material.

SRUSHTI INFRA**SRUSHTI INFRA**
PARTNERश्री. श्री. वि. गणेश
PARTNER

Place : Amravati

Date : 30/09/2023

UDIN : 23122255BCSPXP27S4

V.S.Jadhaviya & CO
Chartered Accountants

Partner

