

PASHUPATI COTYARN LLP

*SURVEY NO 404/1
DETROJ KADI ROAD*

*MAHESANA
KADI : 382715*

PAN : AAQFP1881N

-: Tax Audit Report :-

F.Y. 2019-20

A.Y. 2020-21



Auditors :-

B. SHAH & ASSOCIATES

Chartered Accountants

09-10, 2nd Floor, Parmanand Plaza, Thol Road, Near-Municipal Fire Station,
At : Kadi, Dist :Mehsana

Kadi : 382715

Mobile: 9825628475, Email: shah_asso@yahoo.co.in

PAN : AEDPS5131D

FORM NO. 3CB

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

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

1. We have examined the Balance Sheet as on 31st March, 2020 and the Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020 attached herewith, of

PASHUPATI COTYARN LLP

SURVEY NO 404/1 DETROJ KADI ROAD MAHESANA KADI : 382715

PAN AAQFP1881N

2. We certify that the Balance Sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at KADI and 0 branches.
3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any
(i) Balances of Sundry Debtors / Creditors and Unsecured Loans / Advances are subject to confirmation.
(ii) The Assesses is maintaining his Books of Accounts on Mercantile System of Accounting.
(iii) Generally, Accounts have been prepared on accrual basis
(b) Subject to above-
(A) We have obtained all the information and explanations which, to the best of Our knowledge and belief, were necessary for the purposes of the audit
(B) In Our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from Our examination of the books
(C) In Our opinion and to the best of Our information and according to the explanations give to Us, the said accounts, read with notes thereon, if any, give a true and fair view
(i) In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2020; and
(ii) In the case of the Profit and loss account, of the Profit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished u/s.44AB is annexed herewith in Form No.3CD
5. In Our opinion and to the best of Our information and according to explanations given to Us, the particulars given in the said Form No.3CD and the Annexure thereto are true and correct. Subject to following observations/qualifications, if any

SN	Qualification Type	Observations/Qualifications
1		

B. SHAH & ASSOCIATES

Chartered Accountants

**BHARAT M. SHAH**

Proprietor

Mem.No.: 041442

UDIN : 20041442AAAARX9953

FRN No.: 109491W



Place Kadi

Date 30/11/2020

B. SHAH & ASSOCIATES

Chartered Accountants

09-10, 2nd Floor, Parmanand Plaza, Thol Road, Near-Municipal Fire Station, At : Kadi, Dist : Mehsana Kadi : 382715

Mobile: 9825628475, Email: shah_asso@yahoo.co.in

FORM NO. 3CD

[See rule 6G(2)]

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

PART-A

01	Name of the assessee	PASHUPATI COTYARN LLP
02	Address	SURVEY NO 404/1 DETROJ KADI ROAD MAHESANA KADI : 382715
03	Permanent Account Number	AAQFP1881N
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. If yes, please furnish the registration number or any other identification number allotted for the same.	As Per Annexure-A
05	Status	Firm
06	Previous Year From	01/04/2019 to 31/03/2020
07	Assessment Year	2020-21
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding Rs. 1 crore
8a	Whether the assessee has opted for taxation u/s.115BA / 115BAA / 115BAB	No
	Section under which option exercised	

PART-B

09	a)	In 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 ?	Name of Partners/Members		Ratio (%)
			01. Trivedi Ashish Rameshchandra		8%
			02. Patel Bhavesh Jayantibhai		7%
			03. Parikh Falguniben Miteshbhai		17%
			04. Bhrahbhatt Toralben Urdeep		3%
			05. Patel Daksheshbhai Jayantibhai		7%
			06. Parikh Hariprabhaben Arvindbhai		17%
			07. Parikh Renukaben Jagdishbhai		17%
			08. Parikh Saurinbhai Jagdishbhai		11%
			09. Patel Mukeshbhai Vitthaldas		8%
			10. Pashupati Cotspin Ltd.		5%
	b)	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	No Change		
10	a)	Nature of business or profession (If more than one business or profession is carried on during the previous year, nature of every business or profession)	Code	Sub-sector	Sector
			04097	Other manufacturing n.e.c.	MANUFACTURING
	b)	If there is any change in the nature of business or profession, the particulars of such change	No Change		



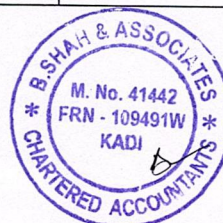
11	a)	Whether books of account are prescribed u/s.44AA ? If yes, list of books so prescribed	No
	b)	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	As Per Annexure-B
	c)	List of books of account and nature of relevant documents examined	Cash Book, Bank Book, Sales Register, Purchase Register, All Ledger Accounts, Journal Register (All books are computerised)
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
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 ?	There is no change in the method of accounting during the year
	c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss	Not Applicable
	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 u/s.145(2)	No
	e)	If answer to (d) above is in the affirmative, give the details of such adjustments	No
	f)	Disclosure as per ICDS	No
14	a)	Method of valuation of closing stock employed in the previous year	At Cost or Market Price whichever is less
	b)	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish	No
15		Give the following particulars of the capital asset converted into stock-in-trade:-	Not Applicable as no capital assets are converted into stock in trade during the year
16		Amount not credited to the profit and loss account, being	
	a)	The items falling within the scope of section 28	Nil
	b)	The performa credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Services Tax, were such credits, drawbacks or refunds are admitted as due by the authorities concerned	Nil
	c)	Escalation claims accepted during the previous year	Nil
	d)	Any other item of income	Nil
	e)	Capital receipt, if any	Nil



17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish	No
18	Particulars of depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form	Rs.7947715 As Per Annexure-C
19	Amount admissible under section : (32AC, 32AD, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(ia), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35ABA, 35ABB, 35AC, 35AD, 35CCA, 35CCB, 35CCC, 35CCD, 35D, 35DD, 35DDA, 35E)	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 referred to in section 36(1)(va)	Nil
21	a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc	
	1 Capital expenditure	Nil
	2 Personal expenditure	Nil
	3 Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	Nil
	4 Expenditure incurred at clubs being entrance fees and subscriptions	Nil
	5 Expenditure incurred at clubs being cost for club services and facilities used	Nil
	6 Expenditure by way of penalty or fine for violation of any law for the time being force	Nil
	7 Expenditure by way of any other penalty or fine not covered above	Nil
	8 Expenditure incurred for any purpose which is an offence or which is prohibited by law	Nil
	b) Amounts inadmissible under section 40(a)	
	i as payment to non-resident referred to in sub-clause (i)	
	A Details of payment on which tax is not deducted	Nil
	B Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed u/s.200(1)	Nil
	ii as payment referred to in sub-clause (ia)	
	A Details of payment on which tax is not deducted	Nil



	B	Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139	Nil
iii	as payment referred to in sub-clause (ib)		
	A	Details of payment on which levy is not deducted	Nil
	B	Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139	Nil
iv	fringe benefit tax under sub-clause (ic)		Nil
v	wealth tax under sub-clause (iia)		Nil
vi	royalty, license fee, service fee etc. under sub-clause (iib)		Nil
vii	salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)		Nil
viii	payment to PF /other fund etc. under sub-clause (iv)		Nil
ix	tax paid by employer for perquisites under sub-clause (v)		Nil
c)	Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof		Nil
d)	Disallowance/deemed income under section 40A(3)		
	A	On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details	Yes
	B	On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)	Yes
e)	Provision for payment of gratuity not allowable under section 40A(7)		Nil
f)	Any sum paid by the assessee as an employer not allowable under section 40A(9)		Nil
g)	Particulars of any liability of a contingent nature		Nil
h)	Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income		Nil



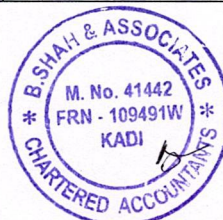
	i)	Amount inadmissible under the proviso to section 36(1)(iii)	Nil
22		Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	Nil
23		Particulars of any payment made to persons specified under section 40A(2)(b)	As Per Annexure-D
24		Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA	Nil
25		Any amount of profit chargeable to tax under section 41 and computation thereof	Nil
26	i	In respect of any sum referred to in clause (a),(b),(c),(d),(e) (f) or (g) of section 43B, the liability for which	
	A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceeding previous year and was	
	a)	paid during the previous year	Nil
	b)	not paid during the previous year	Nil
	B	was incurred in the previous year and was	
	a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1)	As Per Annexure-E
	b)	not paid on or before the aforesaid date	Nil
	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
27	a)	Amount of Central Value Added Tax credits / Input tax credit (ITC) availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits/Input tax credit (ITC) in accounts	No
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account	Nil
28		Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia) if yes, please furnish the details of the same	Not Applicable
29		Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib) if yes, please furnish the details of the same	Not Applicable



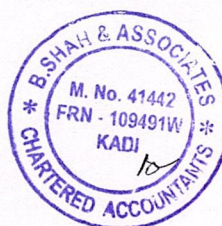
	29A(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56? If yes, please furnish the following details:	No
	29B(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56? If yes, please furnish the following details:	No
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. (Section 69D)	No
	30A(a) Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92Ce, has been made during the previous year? If yes, please furnish the following details:	No
	30B(a) Whether the assessee has incurred expenditure during the previos year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B? If yes, please furnish the following details:	No
	30C(a) Whether the assessee has entered into an impemissible avoidance arrangement, as referred to in section 96, during the previuos year? (this clause is kept in abeyance till 31st March, 2020) If yes, please furnish the following details:	No
31	a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year	As Per Annexure-F
	b) Particulars of each specified sum in the amount exceeding the limit specified in section 269SS taken or accepted during the previous year (Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year)	Nil
	(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggreate 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 othwise than by a cheque or bank draft or use of electronic clearing system through a bank account	Nil
	(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transations relating to one event or occasions from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year	Nil



	(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasions to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account, during the previous year	Nil
	(d) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasions to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year <i>(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 saving bank, a co-operative bank or in the case of transaction referred to in section 269SS or in the case of persons referred to in Notification No. S.O.2065(E) dated 3rd July 2017)</i>	Nil
	c) Particulars of each repayment of loan or deposit or any specified advance in the amount exceeding the limit specified in section 269T made during the previous year	As Per Annexure-G
	d) Particulars of repayment of loan or deposit or any specified advance in the 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
	e) Particulars of repayment of loan or deposit or any specified advance in the amount exceeding the limit specified in section 269T received by a cheque of bank draft which is not an account payee cheque or account payee bank draft during the previous year <i>(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)</i>	Nil
32	a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available	As Per Annexure-H
	b) Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79	Yes



c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year If yes, please furnish the details of the same	No
d)	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year If yes, please furnish details of the same	No
e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. If yes, please furnish the details of speculation loss if any incurred during the previous year	No
33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)	No
34 a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish	As Per Annexure-I
b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected If yes please furnish the details	As Per Annexure-J
c)	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) If yes, please furnish	No
35 a)	In the case of a trading concern, give quantitative details of principal items of goods traded	Nil
b)	In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products	
A	Raw materials	As Per Annexure-K
B	Finished products	As Per Annexure-L
C	By-products	Nil
36	In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms	Not Applicable
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause(e) of clause (22) of section 2?	Not Applicable
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	Not Applicable
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	Not Applicable



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. ? 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	As Per Annexure-M
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings	Nil
42	Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B?	No
43	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286? If not due, please enter expected date of furnishing the report	No
44	Break-up of total expenditure of entities registered or not registered under the GST (this clause is kept in abeyance till 31st March, 2021)	No

B. SHAH & ASSOCIATES

Chartered Accountants

BS

BHARAT M. SHAH

Proprietor

Mem.No.: 041442

UDIN : 20041442AAAARX9953

FRN No.: 109491W



For PASHUPATI COTYARN LLP

[Signature]

PARIKH SAURINBHAI JAGDISHBHAI

MANAGING PARTNER

Place : Kadi

Date : 30/11/2020

Annexure-A

(4) Registration number or any other identification number, Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc

Type	State	Registration/Identification Number
Goods and Services Tax	GUJARAT	24AAQFP1881N1ZL

Annexure-B

(11b) List of books of account maintained and the address at which the books of accounts are kept.

Books maintained	Address	City	State	Pincode
Cash Book	SURVEY NO 404/1 DETROJ KADI ROAD MAHESANA	KADI	GUJARAT	382715
Bank Book	SURVEY NO 404/1 DETROJ KADI ROAD MAHESANA	KADI	GUJARAT	382715
Sales Register	SURVEY NO 404/1 DETROJ KADI ROAD MAHESANA	KADI	GUJARAT	382715
Purchase Register	SURVEY NO 404/1 DETROJ KADI ROAD MAHESANA	KADI	GUJARAT	382715
All Ledger Accounts	SURVEY NO 404/1 DETROJ KADI ROAD MAHESANA	KADI	GUJARAT	382715
Journal Register	SURVEY NO 404/1 DETROJ KADI ROAD MAHESANA	KADI	GUJARAT	382715

Annexure-C

(18) Particulars of the depreciation allowable as per the Income-tax Act, 1961

Block of Asset	Rate of Depr.	Opening WDV	Adjustment made to the WDV u/s.115BA	Adjusted WDV	ADDITIONS							DEDUCTIONS		Depreciation Allowable (D)	WDV at end of the year (A+B-C-D)
					Date of Purchase	Date put to use	Amount	Modvat	Exchange Rate Change	Subsidy / Grant	Total Amount	Date of Sale	Amount		
Building (10%)	10	17474272	0	17474272	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	1747427	15726845
Plant & Machinery (15%)	15	39467660	0	39467660	01-05-19	01-05-19	421187	Nil	Nil	Nil	421187	Nil	Nil	6200288	36581372
					18-03-20	18-03-20	721000	Nil	Nil	Nil	721000				
					01-12-19	01-12-19	9200	Nil	Nil	Nil	9200				
					01-01-20	01-01-20	1275000	Nil	Nil	Nil	1275000				
					27-01-20	27-01-20	14000	Nil	Nil	Nil	14000				
					11-03-20	11-03-20	101253	Nil	Nil	Nil	101253				
					31-03-20	01-04-20	772360	Nil	Nil	Nil	772360				
* TOTAL *		56941932	0	56941932			3314000	0	0	0	3314000		0	7947715	52308217

Annexure-D

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

Name of related Person	PAN of related	Relation	Nature of Transaction	Payment Made
Trivedi Ashish Rameshchandra HUF		Relative of Partner	Interest Payment	220115
Trivedi Jignesh Rameshchandra HUF		Relative of Partner	Interest Payment	498057
Trivedi Rameshchandra S. HUF		Relative of Partner	Interest Payment	477753
Trivedi Tushar Rameshchandra HUF		Relative of Partner	Interest Payment	154435
Trivedi Urvi Tusharkumar		Relative of Partner	Interest Payment	233388
Patel Vitthalbhai Keshavlal		Relative of Partner	Interest Payment	668
Patel Vitthalbhai Keshavlal HUF		Relative of Partner	Interest Payment	312150

Annexure-E

(26i)(B)(a) In respect of any sum referred to in clause (a),(b),(c),(d),(e) or (f) of section 43B, the liability for which paid on or before the due date for furnishing

Section	Nature of liability	Amount
Sec 43B(b)	Professional Tax	90030
Sec 43B(b)	Unpaid Salary	197683

Annexure-F

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

Name & Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	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 of use of ECS 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



Patel Ashmitaben Rashikbhai Kadi		52844	No	58146	Cheque	Account payee cheque
Patel Bhikhabhai Kadi		0	No	2863169	Cheque	Account payee cheque
Shah Dhinal Ashvinbhai Kadi		3900000	Yes	3900000	Cheque	Account payee cheque
Parikh Jalpaben Bhupendrabhai Kadi		100000	No	109442	Cheque	Account payee cheque
Janki Oil Industries Kadi		96000000	No	46646114	Cheque	Account payee cheque
Patel Jaykrushna Natvarbhai Kadi		1700000	No	1839353	Cheque	Account payee cheque
Trivedi Jigish Rameshchandra HUF Kadi		0	No	4831347	Cheque	Account payee cheque
Patel Mukeshbhai V. HUF Kadi		58000	No	3641158	Cheque	Account payee cheque
Param Developers Kadi		0	Yes	16664259	Cheque	Account payee cheque
Raja Industries Kadi		131000000	No	85000000	Cheque	Account payee cheque
Rameshchandra R. Kadiya Kadi		0	No	1462728	Cheque	Account payee cheque
Rameshchandra S. Trivedi HUF Kadi		0	No	4544115	Cheque	Account payee cheque
Rameshchandra Vitthalbhai Patel Kadi		58000	No	3613501	Cheque	Account payee cheque
Patel Ranjanben Shukhlal Kadi		119666	No	131672	Cheque	Account payee cheque
Thakar Roshan Vijaybhai Kadi		900000	No	2781428	Cheque	Account payee cheque
Patel Shaileshkumar Kantilal Kadi		0	No	544053	Cheque	Account payee cheque
Kadiya Shantaben Rameshchandra Kadi		0	No	1147737	Cheque	Account payee cheque
Parikh Sheetal Viral Kadi		200000	No	218886	Cheque	Account payee cheque
Patel Vitthalbhai Keshavlal Kadi		0	Yes	254582	Cheque	Account payee cheque
Patel Vitthalbhai Keshavlal HUF Kadi		25000	No	2896377	Cheque	Account payee cheque

Annexure-G

(31c) Particulars of each repayment of loan or deposit or any specified advance in the amount exceeding the limit specified in section 269T made during the previous year

Name & Address of the payee	Permanent Account Number (if available with the assessee) of the payee	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 ECS 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
Patel Ashmitaben Rashikbhai Kadi		0	58146	Cheque	Account payee cheque
Patel Bhikhabhai Kadi		23500000	2863169	Cheque	Account payee cheque
Shah Dhinal Ashvinbhai Kadi		3900000	3900000	Cheque	Account payee cheque
Parikh Jalpaben Bhupendrabhai Kadi		0	109442	Cheque	Account payee cheque
Janki Oil Industries Kadi		51000000	46646114	Cheque	Account payee cheque
Patel Jaykrushna Natvarbhai Kadi		1125000	1839353	Cheque	Account payee cheque
Trivedi Jigish Rameshchandra HUF Kadi		2800000	4831347	Cheque	Account payee cheque
Patel Mukeshbhai V. HUF Kadi		0	3641158	Cheque	Account payee cheque
Param Developers Kadi		17202648	16664259	Cheque	Account payee cheque
Raja Industries Kadi		131000000	85000000	Cheque	Account payee cheque
Rameshchandra R. Kadiya Kadi		62728	1462728	Cheque	Account payee cheque



Rameshchandra S. Trivedi HUF Kadi		2125000	4544115	Cheque	Account payee cheque
Rameshchandra Vitthalbhai Patel Kadi		0	3613501	Cheque	Account payee cheque
Patel Ranjanben Shukhlal Kadi		0	131672	Cheque	Account payee cheque
Thakar Roshan Vijaybhai Kadi		223700	2781428	Cheque	Account payee cheque
Patel Shaileshkumar Kantilal Kadi		156000	544053	Cheque	Account payee cheque
Kadiya Shantaben Rameshchandra Kadi		47737	1147737	Cheque	Account payee cheque
Parikh Sheetal Viral Kadi		0	218886	Cheque	Account payee cheque
Patel Vitthalbhai Keshavlal Kadi		254582	254582	Cheque	Account payee cheque
Patel Vitthalbhai Keshavlal HUF Kadi		0	2896377	Cheque	Account payee cheque

Annexure-H

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

Assessment Year	Nature of loss/allowance	Amount as returned	All losses / allowances not allowed u/s.115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation u/s.115BAA	Assessed Amount	Order No.& Date	Remarks
2015-16	Business	797427	0	0	797427	143 (1) 24/09/2015	As Per Computation of Total Income
2016-17	Business	1549208	0	0	1549208	143 (1) 08/10/2016	As Per Computation of Total Income
2017-18	Business	3785427	0	0	3785427	143 (1) 02/10/2018	As Per Computation of Total Income
2018-19	Business	1643372	0	0	1643372	143 (1) 16/10/2019	As Per Computation of Total Income

Annexure-I

(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

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
AHMP10266E	194C	Payments to contractors	690150	690150	690150	6903	0	6903	0
AHMP10266E	194C	Payments to contractors	1121050	1121050	1121050	11210	0	11210	0
AHMP10266E	194H	Commission or brokerage	193230	193230	193230	9662	0	9662	0
AHMP10266E	194C	Payments to contractors	145000	145000	145000	1450	0	1450	0
AHMP10266E	194H	Commission or brokerage	29300	29300	29300	1465	0	1465	0
AHMP10266E	194H	Commission or brokerage	87217	87217	87217	4361	0	4631	0
AHMP10266E	194C	Payments to contractors	48000	48000	48000	480	0	480	0
AHMP10266E	194H	Commission or brokerage	38511	38511	38511	1925	0	1925	0
AHMP10266E	194C	Payments to contractors	571278	571278	571278	5714	0	5714	0
AHMP10266E	194A	Interest other than Interest on securities	589210	589210	589210	59821	0	59821	0
AHMP10266E	194H	Commission or brokerage	177727	177727	177727	8861	0	8861	0
AHMP10266E	194C	Payments to contractors	300000	300000	300000	3000	0	3000	0
AHMP10266E	194C	Payments to contractors	1065794	1065794	1065794	11835	0	11835	0
AHMP10266E	194H	Commission or brokerage	25192	25192	25192	1260	0	1260	0
AHMP10266E	194C	Payments to contractors	177800	177800	177800	2780	0	2780	0
AHMP10266E	194H	Commission or brokerage	23398	23398	23398	1170	0	1170	0
AHMP10266E	194H	Commission or brokerage	16916	16916	16916	846	0	846	0
AHMP10266E	194C	Payments to contractors	669042	669042	669042	6691	0	6691	0
AHMP10266E	194C	Payments to contractors	1335231	1335231	1335231	13786	0	13786	0
AHMP10266E	194H	Commission or brokerage	20000	20000	20000	1000	0	1000	0
AHMP10266E	194A	Interest other than Interest on securities	10202645	10202645	10202645	1020268	0	1020268	0
AHMP10266E	194C	Payments to contractors	1163350	1163350	1163350	13206	0	13206	0



AHMP10266E	194J	Fees for professional or technical services	35000	35000	35000	3500	0	3500	0
AHMP10266E	194H	Commission or brokerage	211638	211638	211638	10584	0	10584	0
AHMP10266E	194C	Payments to contractors	39700	39700	39700	397	0	397	0
AHMP10266E	194H	Commission or brokerage	126300	126300	126300	6315	0	6315	0
AHMP10266E	194A	Interest other than Interest on securities	390951	390951	390951	39095	0	39095	0

Annexure-J

(34b) Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time If yes, please furnish the details

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transaction which are not reported
AHMP10266E	Form 26Q	31/07/2019	31/07/2019	Yes	NIL
AHMP10266E	Form 26Q	31/10/2019	23/10/2019	Yes	NIL
AHMP10266E	Form 26Q	31/01/2020	30/01/2020	Yes	NIL
AHMP10266E	Form 26Q	31/07/2020	30/07/2020	Yes	NIL

Annexure-K

(35b)(A) Stock of Raw material in case of manufacturing concern

Item Name	Unit	Opening Stock	Purchase	Consumption	Sales	Closing Stock	Finished Products	% of yield	Shortage / Excess
As Per List Attached	102-kilogram	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Annexure-L

(35b)(B) Stock of finished goods / by product

Item Name	Unit	Opening Stock	Purchase	Goods Mfg.	Sales	Closing Stock	Shortage / Excess
As Per List Attached	102-kilogram	0.00	0.00	0.00	0.00	0.00	0.00

Annexure-M

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

	Previous Year			Preceding previous Year		
(a) Total turnover of the assessee	1151011943			2424921075		
(b) Gross profit / Turnover	34951353	1151011943	3.04 %	22289152	2424921075	0.92 %
(c) Net profit / Turnover	1514038	1151011943	0.13 %	2350168	2424921075	0.10 %
(d) Stock-in-Trade / Turnover	33835364	1151011943	2.94 %	25158427	2424921075	1.04 %
(e) Material consumed/ Finished goods produced	1098263325	1124737528	97.65 %	2348368635	2381029484	98.63 %

B. SHAH & ASSOCIATES

Chartered Accountants

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BHARAT M. SHAH

Proprietor

Mem.No.: 041442

UDIN : 20041442AAAARX9953

FRN No.: 109491W



Place Kadi

Date 30/11/2020



CA Bharat M. Shah
B.Com. F.C.A.

B. Shah & Associates
Chartered Accountants

INDEPENDENT AUDITOR 'S REPORT

To the Partners of M/s. Pashupati Cotyarn LLP.

Report on the Audit of the Financial Statements

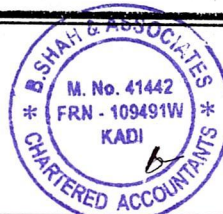
We have audited the accompanying financial statements of M/s. Pashupati Cotyarn LLP. ('the Limited Liability Partnership Firm'), which comprise the Balance Sheet as at **31st March 2020**, the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

Auditor's Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Limited Liability Partnership Act, 2008 and Limited Liability Partnership Rules, 2009 (as amended) in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the LLP as at **31st March, 2020** and its Profit and Loss for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the LLP in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Limited Liability Partnership Act, 2008 and Limited Liability Partnership Rules, 2009(as amended) and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.





CA Bharat M. Shah
B.Com. F.C.A.

B. Shah & Associates
Chartered Accountants

Management's Responsibility for the Financial Statements

The management is responsible for the preparation and presentation of these financial statements that give a true and fair view of the financial position and financial performance of the LLP in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the Institute of Chartered Accountants of India.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the LLP and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

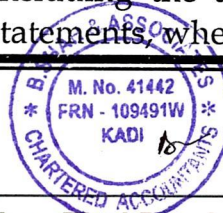
Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

In conducting our audit, we have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.





CA Bharat M. Shah
B.Com. F.C.A.

B. Shah & Associates
Chartered Accountants

In making those risk assessments, the auditor considers internal financial control relevant to the LLP preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the LLP has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the LLP's Partners, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Report on Other Legal and Regulatory Requirements

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion proper books of account as required by law have been kept by the LLP so far as it appears from our examination of those books;
- c) The balance sheet, the statement of profit and loss dealt with by this Report are in agreement with the books of account;
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified issued by the Institute of Chartered Accountants of India to the extent applicable.

For, B Shah & Associate
Chartered Accountants

(Signature)

(CA Bharat M. Shah)

Proprietor

M. No. 041442.

FRN: 109491W.

UDIN: 20041442AAAARX9953



Date: 16th September, 2019.

Place: Kadi

PASHUPATI COTYARN LLP

: BALANCE SHEET AS ON 31ST MARCH 2020 :

PARTICULARS	SCHE DULE	31-03-2020 AMOUNT [₹.]	31-03-2019 AMOUNT [₹.]
<u>SOURCES OF FUND :</u>			
<u>Capital Funds</u>			
Partner's Fixed Capital (Contribution)	" A "	75000000	75000000
Partner's Current Capital	" B "	190777255	75602660
<u>Loan Funds :</u>			
Secured Loan	" C "	148136091	153212397
Unsecured Loans	" D "	87106519	79694624
TOTAL : Rs. :		501019865	383509681
<u>APPLICATION OF FUND :</u>			
Fixed Assets : [At Book Value]	" E "	59531015	65169955
<u>Investments : At Cost</u>			
FD for OBC Bank		2542783	6379828
<u>CURRENT ASSETS :</u>			
Inventories	" F "	50067815	49155730
Sundry Debtors	" G "	281955337	125826272
Loans, Advances & Deposits	" H "	117161663	168130933
Cash & Bank Balance	" I "	12348	7266
TOTAL		449197162	343120201
Less : Current Liabilities & Provisions	" J "	10251096	31160305
Net Current Assets		438946066	311959896
Miscellaneous Expenditure		-	-
TOTAL : Rs. :		501019865	383509681

FOR NOTES ON ACCOUNTS

" R "

AS PER OUR SEPARATE REPORT OF EVEN DATE ATTACHED HERE WITH

For, B. SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS

PASHUPATI COTYARN LLP

(CA. BHARAT M. SHAH)

PROPRIETOR

M.NO. 041442

FRN:109491W.

UDIN:20041442AAAARX9953



(Saurinbhai Parikh)
Designated Partner

(Mukesh V. Patel)
Designated Partner

PLACE : KADI

DATE: 30th November, 2020.

PLACE : KADI

DATE: 30th November, 2020.

PASHUPATI COTYARN LLP

: PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020 :

PARTICULARS	SCHE DULE	31-03-2020 AMOUNT [₹.]	31-03-2019 AMOUNT [₹.]
<u>INCOME :</u>			
Sales	" K "	1151011943	2424921075
Others Income	" L "	20091946	10749148
TOTAL INCOME : Rs. :		1171103890	2435670223
<u>EXPENSES :</u>			
Raw Material Consumed	" M "	1098263325	2348368635
Consumable & Other Spare Parts Consumed	" N "	-8676937	21602439
Direct Expenses	" O "	26474202	32660849
Selling, Administrative & General Expenses	" P "	4133516	4914732
Financial Expenses	" Q "	40442805	16781116
Depreciation Exp.	" E "	8952940	8992284
TOTAL >>>>>>>>>>		1169589852	2433320055
Profit Before Tax		1514038	2350168
Provision for Taxation		-	-
Profit After Tax		1514038	2350168

FOR NOTES ON ACCOUNTS

" R "

For, B. SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS

M/S. PASHUPATI COTYARN LLP

(CA. BHARAT M. SHAH)

PROPRIETOR

M.NO. 041442

FRN:109491W.

UDIN:20041442AAAARX9953



(Saurinbhai Parikh)
Designated Partner

(Mukesh V. Patel)
Designated Partner

PLACE : KADI

DATE: 30th November, 2020.

PLACE : KADI

DATE: 30th November, 2020.

PASHUPATI COTYARN LLP
: SCHEDULE " A " :
: PARTNER'S FIXED CAPITAL (CONTRIBUTION) :

PARTICULARS	31-03-2020 AMOUNT [₹.]	31-03-2019 AMOUNT [₹.]
Ashish Rameshchandra Trivedi	6000000	6000000
Bhavesh Jayantibhai Patel	5250000	5250000
Falguniben Miteshbhai Parikh	12750000	12750000
Brahambhatt Toralben Urdeep	2250000	2250000
Daksheshbhai Jayantibhai Patle	5250000	5250000
Hariprabhaben A Parikh	12750000	12750000
Renukaben Jagdishbhai Parikh	12750000	12750000
Saurinbhai Jagdishbhai Parikh	8250000	8250000
Mukeshbhai Vithaldas Patel	6000000	6000000
Pashupati Cotspin Limited	3750000	3750000
Total : Rs. :- >>>>>>>>>>>>>>>>>>	75000000	75000000



PASHUPATI COTYARN LLP

: SCHEDULE " B "

: PARTNER'S CURRENT CAPITAL ACCOUNTS :

Sr.No.	PARTNERS NAME	Share of Profit & Loss	OPENING BALANCE AS ON 01-04-2019	ADDITION DURING THE YEAR				TOTAL	WITH - DRAWL	CLOSING BALANCE AS ON 31-03-2020
				ADDITION	SALARY	INTEREST	PROFIT/ LOSS			
1	Ashish Rameshchandra Trivedi	8%	-648239	4800000	-	526359	121123	4799243	1900000	2899243
2	Bhavesb Jayantibhai Patel	7%	780761	6339000	-	632895	105983	7858639	1985000	5873639
3	Falguniben Miteshbhai Parikh	17%	2257451	23415290	-	1595253	257386	27525380	-	27525380
4	Toralben Urdeep Brahmabhatt	3%	4433653	17741130	-	807223	45421	23027427	5600000	17427427
5	Daksheshbhai Jayantibhai Patle	7%	1734787	10262500	-	775409	105983	12878679	3380000	9498679
6	Hariprabhaben A Parikh	17%	2091541	30000000	-	1525137	257386	33874064	-	33874064
7	Renukaben Jagdishbhai Parikh	17%	2585444	10872000	-	1827162	257386	15541992	-	15541992
8	Saurinbhai Jagdishbhai Parikh	11%	7620638	13877347	-	1597838	166544	23262367	15480000	7782367
9	Mukeshbhai Vithaldas Patel	8%	3157199	10666000	-	1068072	121123	15012394	1857000	13155394
10	Pashupati Cotspin Limited	5%	51589425	-	-	5533942	75702	57199069	-	57199069
	Toatl as on 31-03-2020.		75602660	127973267	-	15889290	1514038	220979255	30202000	190777255
	Toatl as on 31-03-2019.		69305264	133655587	-	9084385	2350168	214395404	138792744	75602660



PASHUPATI COTYARN LLP

: SCHEDULE " C " :

: SECURED LOANS :

PARTICULARS	31-03-2020 AMOUNT [₹.]	31-03-2019 AMOUNT [₹.]
<u>SECURED LOANS :</u>		
ORIENTAL BANK OF COMM-TERM LOAN	-	853407
ORIENTAL BANK OF COMM-TERM LOAN	13595207	16145351
ORIENTAL BANK OF COMM-TERM LOAN	9061092	-
ORIENTAL BANK OF COMMERCE-CC Account	125479792	136213639
Total : Rs. :	148136091	153212397

: SCHEDULE " D " :

: UNSECURED LOANS :

PARTICULARS	31-03-2020 AMOUNT [₹.]	31-03-2019 AMOUNT [₹.]
Alkeshbhai J Shah	116757	104247
Ashishbhai Rameshbhai Trivedi HUF	2032392	1834289
Ashimita Rasikbhai Patel	58146	-
Bhikhabhai Patel	7358976	28638169
Dhinalbhai Ashwinbhai Shah	-	3900000
Jaykrushnabhai Natvarbhai patel	1839353	1125740
Jalpaben Bhupendrabhai Parikh	109442	-
Janki Oil Industries	46646114	-
Jigishbhai Rameshbhai Trivedi HUF	2479598	4831347
Lalitabhai Chandubhai Gajjar	16766	-
Mukeshbhai Vitthalbhai Patel HUF	3641158	3231302
Param Devlopers	-	16664259
Ramchandrabhai kadiya	1568596	1462728
Raja Inustries	2989918	-
Rameshbhai S Trivedi HUF	2849093	4544115
Rameshbhai Vithalbhai Patel HUF	3613501	3206341
Ranjanben Sukhlal Patel	131672	-
Ritaben Ashishbhai Patel	496880	481754
Roshanbhai Vijaybhai Thakar	2781428	1902330
Shaileshbhai Kantilal Patel	448115	544053
Shantaben Ramchandrābhai kadiya	1232454	1147737
Sheetal Viralbhai Parikh	218886	-
Tusharbhai Rameshbhai Trivedi HUF	1425947	1286956
Urviben Tusharbhai Trivedi	2154950	1944901
Vithalbhai Keshavlal Patel	-	254582
Vithalbhai Keshavlal Patel HUF	2896377	2589774
Total : Rs. :	87106519	79694624

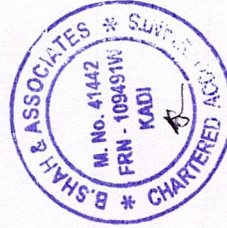


PASHUPATI COTYARN LLP

: SCHEDULE " E " :

: FIXED ASSETS :

SR. NO	NAME OF THE ASSETS	OPENING BALANCES AS ON 01-04-2019	DURING THE YEAR		Transfer During The Year	DEPRECIATION DURING THER YEAR	CLOSING BALANCES AS ON 31-03-2020
			Addition Before 30- 09-2019	Addition After 30-09-2019			
1	Building Capital	18495773	-	-	-	1849577	16646196
2	Electric Capital	4216338	-	-	-	632450	3583888
3	Machinary Capital	41918378	421187	721000	-	6416967	36643597
4	Vehical Capital	539467	-	1399453	-	53946	1884974
5	Solar Penal-WIP	-	-	772360	-	-	772360
	TOTAL : Rs. :	65169955	421187	2892813	0	8952940	59531015
		54909305	13874455	5378479	0	8992284	65169955



PASHUPATI COTYARN LLP
: SCHEDULE " F " :
: CURRENT ASSETS, LOANS & ADVANCES :

PARTICULARS	31-03-2020 AMOUNT [₹.]	31-03-2019 AMOUNT [₹.]
<u>CURRENT ASSETS :</u>		
<u>STOCK IN TRADE :</u>		
[As per inventories taken, valued & certified by the partner of the firm.]		
<u>Raw Material, Spares & Others</u>		
Shankar Kapasiya	14550000	21150000
Bardan Stock/Machinery Spare Parts	1682451	2847303
	16232451	23997303
<u>Finished & Traded Goods</u>		
Khol (Cotton Seed Cake)	11734054	6855428
Wash Oil	8386127	7225032
Baghru	14604	41446
D'Linter Seeds	10488660	9245229
D'Rui Bales	2605973	1791292
Readymad Cloth	605946	-
	33835364	25158427
Total : Rs. :	50067815	49155730

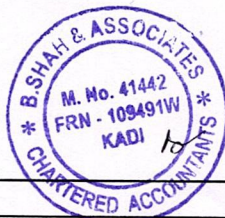
PASHUPATI COTYARN LLP
: SCHEDULE " G " :
: SUNDRY DEBTORS :

PARTICULARS	31-03-2020 AMOUNT [₹.]	31-03-2019 AMOUNT [₹.]
<u>SUNDRY DEBTORS :</u>		
(Unsecured Considered Goods)	281955337	125826272
Total : Rs. :	281955337	125826272



PASHUPATI COTYARN LLP
: SCHEDULE " H " :
: LOANS & ADVANCES & DEPOSITS :

PARTICULARS	31-03-2020 AMOUNT [₹.]	31-03-2019 AMOUNT [₹.]
<u>LOANS, ADVANCES & DEPOSITS:</u>		
<u>LOANS, ADVANCES & DEPOSITS:</u>		
Gujarat Agro Industries	100000	100000
Receivable Electric Deposit Interest	151669	140692
Receivable Interest	50381	367207
Global Park Developer LLP	1012944	16771500
Hotel Welcome	936987	2722
Aayush Jayeshbhai Patel	9974005	-
Kartikbhai Vora		72865
Miteshbhai Jagdishbhai Parikh	7250084	50639182
Pashupati Cotton Industries	44810446	65208419
Shreenath Charitable Trust	1404613	1565161
Chanabhai Kishanbhai Raval-Staff	20000	-
Universal industrial park LLP	481452	4998977
Jagdishbhai A Parikh-indusind Bank Credit Card	21017	-
Mukeshbhai V Patel-indusind Bank Credit Card	21000	-
Renukaben J Parikh-indusind Bank Credit Card	21007	-
<u>DEPOSIT :</u>		
G.E.B.	1867784	1867784
VAT/CST Deposit	20000	20000
<u>ADVANCED TO CREDITORS</u>		
Adinath Broker - Agent - Kadi	41875	-
Ashish R Shah - Nakoda Broker	54000	-
Avasa Saleemkhan-Employee	150000	-
Cottor Plants (India) Pvt.Ltd.	3903	-
Dharapati Broker -Khol	342	-
Dulabhai Keshabhai-Transport	16640	-
Hanif Aahmad - Thekedar	140000	-
Meru Brokers	2280	-
Narmada Manojkumar Katal-Contr.	80000	-
Sadafal Broker	1551	-
Shakti Canvassing - Patan - Agent	38000	-
Ventex Fabric -Agent	6000	-
Auro Spinning Mills	7811	-
Nalin Syntex Pvt Ltd	32421	-
S R Cotton Mills	86269	-
Harsha Abakus Solar Pvt Ltd. (For Capital Goods)	18300000	-
<u>OTHER ADVANCES :</u>		
Income Tax Refund-A.Y.2017-18	-	153740
Income Tax Refund-A.Y.2018-19	49426	374062
Pri Paid Expenses	26667	40000
Pri Paid Insurances	136918	52206
Pri Paid Electric Bill	-	812210
TDS Receivable	1612032	1275366
Sales Tax Refund	2701666	2701666
GST Cash	9200	9200
SGST Receivable	22490487	8694196
CGST Receivable	3030058	5316520
IGST Receivable	728	6947257
Total : Rs. :	117161663	168130933



PASHUPATI COTYARN LLP
: SCHEDULE " I " :
: CASH AND BANK BALANCES :

PARTICULARS	31-03-2020 AMOUNT [₹.]	31-03-2019 AMOUNT [₹.]
<u>CASH & BANK BALANCES :</u>		
[A] : Bank Balance with :		
Oriental Bank Of Commerce-Current A/c.	12348	7259
[B]. Cash On Hand	-	7
Total : Rs. :	12348	7266

PASHUPATI COTYARN LLP
: SCHEDULE " J " :
: CURRENT LIABILITIES & PROVISIONS :

PARTICULARS	31-03-2020 AMOUNT [₹.]	31-03-2019 AMOUNT [₹.]
<u>CURRENT LIABILITY & PROVISIONS:</u>		
Creditors for Goods	2849244	2858059
Creditors for Expenses	4278417	27297821
Adv for Debtors	265492	-
<u>PROVISIONS :</u>		
Unpaid Electricity Charges- 17689	418328	423296
Unpaid Professional Tax	90030	66240
Unpaid Salary Expenses	197683	169410
Unpaid Bank-CC-Interest	1042953	-
Unpaid Bank-RCM	13786	-
Tds Payabal-Contractor(194C)	13603	14515
Tds Payable-194 A(Interest)	1061161	224268
Tds Payabel-194J .	3500	7500
Tds Payable-Commission(194H)	16899	99196
Total : Rs. :	10251096	31160305



PASHUPATI COTYARN LLP

: SCHEDULE " K " :

: SALES :

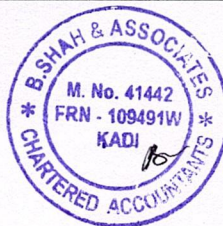
PARTICULARS	31-03-2020 AMOUNT [₹.]	31-03-2019 AMOUNT [₹.]
Baghru - GST	210167	119575
Cottonseeds Cake	355950115	391928293
D'Linter Seed	285677632	195018134
D'Linter Rui	3783778	3033352
Cottonseeds Wash Oil	148340523	169915925
Job Work Income-Machinery Rent	13900754	12891343
Bardan Sales	419911	
Comber Cotton	54150529	50598653
Yarn(Net)	175305776	367246375
Shankar Kapas	2108520	273625977
Shankar Rui Bales	47440848	857739210
Flate Cotton Wast	10445013	3445276
Hard Cotton Wast	-	1572373
Lickrin Cotton Wast	-	907316
Grey cloth	51750013	96402834
Finish Grey Cloth	197331	476437
Roving cotton Wast	1331034	
Total : Rs. :	1151011943	2424921075

PASHUPATI COTYARN LLP

: SCHEDULE " L " :

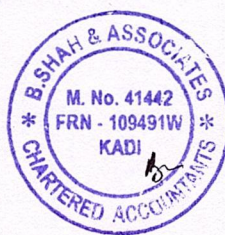
: OTHER INCOME :

PARTICULARS	31-03-2020 AMOUNT [₹.]	31-03-2019 AMOUNT [₹.]
Interest Income	19329152	10297572
FD Interstet Income	347428	451576
Other Income (Incl. of Kasar Vatav Income)	97120	0
Late Payment Charge Income	318246	0
Total : Rs. :	20091946	10749148



PASHUPATI COTYARN LLP
: SCHEDULE " M " :
: RAW MATERIAL CONSUMED :

PARTICULARS	31-03-2020 AMOUNT [₹.]	31-03-2019 AMOUNT [₹.]
<u>RAW MATERIAL CONSUMED</u>		
Opening Stock	23997303	6609621
<u>Add : Purchase</u>		
Kapasiya Purchase	730069541	716009978
Yarn Purchase	167559658	326475828
Comber Cotton	54150342	50493480
Shankar Kapas	2029815	271148427
Shankar Rui Bales	47697946	857949045
Flet Cotton Wast	10445014	3445276
Hard Cotton Wast	-	1572373
Lickrin Cotton Wast	-	907316
Grey cloth	53283188	96365099
Roving wast	1331034	
D'Linter Rui	-	4227139
D'Linter Kapasiya	-	14040368
Caustic Soda	472150	537475
Packing Material Bardan	12822771	18410115
Finish Grey cloth	803276	474859
GST Tax Reduced	8476147	0
Stores and Spares/ Oil Grees	1357592	3699539
	1114495776	2372365938
Less : Closing Stock	16232451	23997303
Total : Rs. :	1098263325	2348368635



PASHUPATI COTYARN LLP

: SCHEDULE " N " :

: CHANGE IN INVENTORY OF FINISHED GOODS & WORK IN PROCESS :

PARTICULARS	31-03-2020 AMOUNT [₹.]	31-03-2019 AMOUNT [₹.]
<u>CHANGES IN INVENTORY OF FINISHED GOODS & WORK IN PROCESS:</u>		
<u>Inventory at the end of the year (Closing Stock)</u>		
Finished Goods		
Bagharu	14604	41446
Cottonseeds Cake	11734054	6855428
D'Linter Seeds	10488660	9245229
D'Linter Rui	2605973	1791292
Wash Oil	8386127	7225032
Readymad Cloth	605946	-
	33835364	25158427
<u>Inventory at the beginning of the year (Opening Stock)</u>		
Finished Goods		
Bagharu	41446	88022
Cottonseeds Cake	6855428	12632668
D'Linter Seeds	9245229	-
D'Linter Rui	1791292	-
Yarn + Yarn -TFO	-	26145375
Wash Oil	7225032	7894801
	25158427	46760866
Increase / Decrease in Closing Stock : Rs. :	-8676937	21602439

PASHUPATI COTYARN LLP

: SCHEDULE " O " :

: DIRECT EXPENSES :

PARTICULARS	31-03-2020 AMOUNT [₹.]	31-03-2019 AMOUNT [₹.]
<u>DIRECT EXPENSES :</u>		
Power & Fuels	15559397	21920942
Transportation Exps.	5675473	3305788
Loading Unloadind Charges	2718536	798850
Repairing and Maintainace Exp.	520878	1228736
Wages to Workers & Labour	1999918	5406533
Total : Rs. :	26474202	32660849



PASHUPATI COTYARN LLP
: SCHEDULE " P " :
: ADMINISTRATIVE EXPENSES :

PARTICULARS	31-03-2020 AMOUNT [₹.]	31-03-2019 AMOUNT [₹.]
SELLING ADMINISTRATIVE & GENERAL EXPENSES		
Audit Fees Exp.		30000
Bonus Exp.	133013	94300
Cash Discount	367823	-
Dalai & Commission	1029739	3177863
Donation Expenses	-	22865
Late Payment	20801	22540
Factory Fees	13333	
Frieght Expense	9001	26650
Insurance Expenses	168255	234598
Land Rent Expenses	-	12000
Land/ Building Rent Expenses	-	48000
Legal & Professional Charges Exp.	138150	315381
Loan Processing Fees And Charge Exp.	929870	468530
Membersheep Fees	6000	-
Kasar Vatav	-	137766
Miscellaneous Exp.	55785	86976
TDS Interest & Penalty	3190	32403
GST Spot Visit Interaset	1189506	
Staff Office Exp.	980	133617
Stationery & Printing Exp.	68070	71243
Total : Rs. :	4133516	4914732

PASHUPATI COTYARN LLP
: SCHEDULE " Q " :
: FINANCIAL EXPENSES :

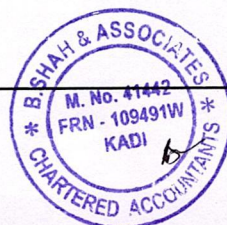
PARTICULARS	31-03-2020 AMOUNT [₹.]	31-03-2019 AMOUNT [₹.]
FINANCIAL EXPENSES :		
Bank Commission Exp.	51949	156339
Interest Paid to Bank	13509299	5061713
Interest Paid to Deposit/Sarafi	10992267	2478679
Interest Paid to Partenrs	15889290	9084385
Total : Rs. :	40442805	16781116



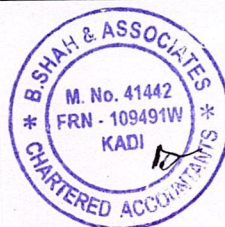
PASHUPATI COTYARN LLP

" SUNDRY DEBTORS "

Sr. No.	Perticulers	Amount. (₹.) 2019-20.
1	Indotex Exports	1069368
2	Lion Fabrics Private Limited	1616732
3	Manaar Exports Private Limited	1490494
4	Manomay Tex India Limited	2331460
5	Nirvan Silk Mills Pvt Ltd	1997230
6	Venus Texspin Limited	1078635
		9583919
	DEBTORS FOR OTHERES	
1	Bhagwati Enterprises	521785
2	Budhmal Motilal	963400
3	Ganesh Trading Company-Sadafal	380108
4	Girdhari Lal Om Prakash	494070
5	J.K. Enterprises	1050748
6	Jay Kishan Narsihdas	367821
7	Jivan Bhandar	1500
8	Kedarnath Bhagvandas Rathi	12509
9	Marwar Trading Company	31107
10	Nareshbhai Amarjitji Barot	21690
11	O. P. Trading Co.	492295
12	Pareek Industries	1410105
13	Pawan Enterprise	442489
14	Raj Trading Company	50000
15	Sairam Enterprise-Hanuman Bro	362100
16	Sitaram Bagari Trading Company	12000
17	Sobhachand Bachharaj	1840877
18	Tiwadi Trading Company	481787
19	Vikash And Company	932560
20	Vikash Cattel Feed	485505
		10354456
	DEBTORS FOR KHOL	
1	Agrasen Industries	385497
2	Arvind Traders	1349
3	Balaji Trading Company-	359919
4	Bhavani Prasad Shayamlal	635405
5	Kanika Traders	427463
6	Khanderwal Trading Company-Ramakrishna	376992
7	Madanlal And Company-Ramakrishna	386232
8	Mahavirchand Jain And Co	240775
9	Manish Trading Company	579552
10	Novino.Shop	2384



11	Permanand Gangaram-	385258
12	Rameshwar Das Kishangopal	375307
13	Ramgopal Manishkumar	899475
14	Ramlal Govindram	4991
15	S K Traders	2461
16	Shakuntla Trading Company	23438
17	Shri Balaji Traders - Dudu	396772
18	Shri Ganesh Trading Company	378907
19	Tati Group Of Industries	436212
		6298389
	DEBTORS- D LINTER KAPASIYA	
1	Kaneriya Oil Industries	721699
2	N K Proteins Pvt. Ltd	3330735
3	Oasis Tradelink Ltd	2983733
		7036167
	DEBTORS FOR WASH OIL	
1	Avon Collection	75364
2	Baldva Textile Private Limited	36544923
3	Divine Clothing	207197
4	K P Clothing Company	77382
5	Manjot Trading Co	401709
6	Selmark Lingerie	6875
7	Triputi Textile Mills	9699637
		47013087
	DEBTORS OF GREY CLOTH	
1	Pashupati Cotspin Ltd-Ginning Unit	101635872
2	Pashupati Cotspin Ltd-Spinning Unit	78231459
3	Pashupati Fashion Llp	39596
4	Shree Pashupati Farbic Llp-Sales	21762393
		201669319
(Total of Sundry Debtors) >>>>>		281955337



PASHUPATI COTYARN LLP

CREDITORS FOR EXPENSES :

Sr. No.	Perticulers	Amount. (₹.) 2019-20.
1.	Adinath Brokers	1770.00
2	Ajanta Industries (India)	18431.00
3	Amit Vasantlal	1440.00
4	Babulal Chhajer-(Pan No-Abrpc8615M)	3800.00
5	Balaji Roadlines-Surendranagar	36630.00
6	Baloch Rahimkhan Samirkhan	2800.00
7	Bhagyesh Brok,	250.00
8	Bhagyesh Brokers	43460.00
9	Bhagyeshkumar Ramanlal	43736.00
10	Bhanushali Brothers	479352.00
11	Bimalkumar Damodar & Co,	39396.00
12	Chamunda Canvasing - Patan	22715.00
13	Chamunda Trading Co	1300.00
14	Dalal Anilkumar Jayantilal (Pan No-Aeqps9636G)	2250.00
15	Dalal Mukeshbhai K.Patel	23245.00
16	Dalal Pravinkumar And Brothers	825.00
17	Dalal Pyaralal Juharji-Rajasthan	20500.00
18	Dalal Pyarelal Juharaji Dalal & Co	7250.00
19	Dalal R.B.& Co.	9075.00
20	Deligent Machinery Pvt Ltd	53732.00
21	Dhiraj Brokers (Keshariya)	61883.00
22	Gaurav Jitubhai Patel(Umiya Brokers)	300.00
23	H.K.Brokers	1800.00
24	Harshaben Kanubhai Patel	715.00
25	Hetarth Brokers	40012.00
26	Honest Brokers	20805.00
27	J B Brothers	37495.00
28	J R Rajpurohit	1052100.00
29	Jagdish Revabhai Prajapati -Employee	5000.00
30	Janki Broker	40929.00
31	Jigneshbhai Ghanshyambhai-Transport	13760.00
32	Jitendrakumar Lalbhai And Co	69958.00
33	Kantilal Shantilal Bro.	165221.00
34	Keshriya Broker	30667.00
35	Khan Colour-Ajeet Kham	66584.00
36	Mahadeepbhai Ghanshyambhai Brahmbhatt	62000.00
37	Maharshi Packaging	241952.00
38	Mateshwari Canvasing	4350.00
39	Mrl Transport Pvt Ltd	21773.00



40	Nayak Maheshkumar Narendarbhai (Ronak)	14460.00
41	Patel Industries	10395.00
42	Patel Transport	14074.00
43	Prabhubhai Karshanbhai-Employee	4800.00
44	Purshotam Shyamsundar-Brokers	95000.00
45	Raja Brokers	34200.00
46	Rajan Broker	19950.00
47	Ramakrishna	89500.00
48	Rishabh Roadlines	77913.00
49	Ronak Broker	54328.00
50	Ronak Broker - Kadi	29628.00
51	Sagar Canvasing	312.00
52	Sanjaykumar Ram Bhujhaun Mahto-Contra.	113691.00
53	Santur Varam Welding Works	28919.00
54	Shiv Shakti Enterprise	11812.00
55	Shree Maruti Associates	8496.00
56	Shree Shakti Canvasing - Patan	11700.00
57	Shree Vishnu Broker	35543.00
58	Steamtech Engineers	59700.00
59	Suvidha Express (Opc) Pvt Ltd	100940.00
60	Texpert India Pvt Ltd	95487.00
61	Unique Techno Services Pvt Ltd(Koel Care)	5200.00
62	Urdeepbhai Ghanshyambhai Brahmmbhatt	62000.00
63	Vega Textiles	48992.00
64	Ventex Textiles	9576.00
65	Vs Brokers	14500.00
66	Yogesh Broker Kadi	1350.00
67	Yogesh And Company	14910.00
68	Jagdish Engineering Works	450780.00
69	Suspences Account	11000.00
(Total of Sundry Creditor) >>>>>		4278417



PASHUPATI COTYARN LLP

CREDITORS FOR GOODS :

Sr. No.	Perticulers	Amount. (₹.) 2019-20.
1	Aastha Industries	900814.00
2	Balaji Industries	395640.00
3	Balaji Oil Mills	24399.00
4	Maa Ashapura Cotton Mills	20558.00
5	Mittal Fibers	20000.00
6	Laxmi Cotspin Limited	324234.00
7	Balaji Traders	20001.00
8	M D Cotton Company	410396.00
9	Ramesh Kumar Amit Kumar	35067.00
10	Shree Banke Bihari Oil Mill	5200.00
11	Shri Salasar Trading Company	96586.00
12	Shubham Cotton Industries	34552.00
13	Devkrupa Cotton	36729.00
14	Rewa Cotton Company	50000.00
15	Salasar Trading Company	64762.00
16	Sanawad Trading Co	243449.00
17	Sunil Trading Company	16856.00
18	Vinodha Enterprises	150001.00
(Total of Sundry Creditor) >>>>>		2849244

PASHUPATI COTYARN LLP

ADVANCED FROM DEBTORS

Sr. No.	Perticulers	Amount. (₹.) 2019-20.
1	Riya Enterprise	17469.00
2	Satyam Trading Company-Py	9537.00
3	Sukhadev Dass Bhagwan Dass	3930.00
4	Suswani Enterprises	13175.00
5	Mahadev Traders	38094.00
6	Gulab Oil And Food (Ahmedabad) Private Limited	183287.00
(Total of Advanced From Debtors) >>>>>		265492



: M/S. PASHUPATI COTYARN LLP.

UDIN: 20041442AAAARX9953

Quantity Details :
Figures in Kgs.

Raw Materials :

	<u>Shankar Cottonseeds</u>	<u>Delinting - Cottonseeds</u>
Opening Stock	900000	0
Purchased	19029741	11005929
Manufacture	0	0
	<u>19929741</u>	<u>11005929</u>
Less :		
Sales	0	0
Closing Stock	600000	0
Consumption	<u>19329741</u>	<u>11005929</u>

YEILD :

Cake	Lin- Roo
16388532	412639
[84.78%]	[3.75 %]
Oil	Lin- Cottonseeds
1875674	10281242
[9.71 %]	[93.41 %]
Bagharu	Shortage
450109	312048
[2.33 %]	[2.84 %]
Shortage	
615426	
[3.18 %]	

Finished Goods	<u>Cottonseed Cake</u>	<u>Cottonseeds Wash Oil</u>	<u>Bagharu</u>	<u>D'Linter Cottonseeds</u>	<u>D'Linter Rui</u>
Opning Stock	304691	107033	82889	324394	358258
Purchase	-	-	-	-	-
Manufacture	16388532	1875674	450109	10281242	412639
	<u>16693223</u>	<u>1982707</u>	<u>532998</u>	<u>10605636</u>	<u>770897</u>
Less :					
Sales	16183047	1879175	251770	10194316	445150
Sales Return	-	-	-	-	-
Cosing Stock	<u>510176</u>	<u>103532</u>	<u>29207</u>	<u>411320</u>	<u>325747</u>
Shortage	-	-	252021	-	-



