SAFAL GOYAL REALTY LLP

101, 10TH FLOOR,
COMMERCE HOUSE,
SATELLITE ROAD ,AHMEDABAD - 380006

PAN

ACIFS8356D

STATUS

LLP

TAX AUDIT REPORT

FINANCIAL YEAR	ASSESSMENT YEAR
2015-2016	**2016-2017**

AUDITORS

G. K. CHOKSI & Co.
Chartered Accountants
Ellisbridge
Ellisbridge, AHMEDABAD - 380006
Phone : 079-30012009

G. K. CHOKSI & Co.
Chartered Accountants
Phone - 079-30012009
eMail -info@gkcco.com
"Madhuban",Nr. Madalpur Underbridge,Ellisbridge,AHMEDABAD.-380006

FORM NO. 3CA

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

Audit Report under section 44AB of the Income-tax Act, 1961 in the case where the accounts of the business or profession of a person have been audited under any other law

We report that the statutory audit of

Name of the Assessee	**SAFAL GOYAL REALTY LLP**
Address	**101, 10TH FLOOR, COMMERCE HOUSE, AHMEDABAD SATELLITE ROAD AHMEDABAD, GUJARAT-380006**
Permanent Account Number	**ACIFS8356D**

was conducted by M/s G. K. CHOKSI & CO. in pursuance of the provisions of the LLP Act, and We annex hereto a copy of their audit report dated 02/09/2016 alongwith a copy each of

(a) the audited Profit and loss account for the period beginning 01/04/2015 to ending on 31/03/2016

(b) the audited balance sheet as at 31/03/2016; and

(c) documents declared by the said Act to be part of, or annexed to, the Profit and loss account and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No.3CD.

3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

Sr.No.	Qualification Type	Observation/Qualifications
1.	Others	The assessee has initiated the process of obtaining the confirmation from suppliers who have registered themselves under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act, 2006).
2.	Others	It is not possible for us to verify whether loans or deposits have been taken or accepted otherwise than by an account payee cheque or account payee draft or use of electronic clearing system through a bank account as the necessary evidence is not in the possession of the assessee. The amount of loan taken or accepted includes the amount of interest credited to the lendor or depositor account.
3.	Others	Personal expenses other than those payable under contractual obligations in accordance with the generally accepted business practices have not been charged to revenue account.
4.	Others	Details furnished under clause 34 are based on TDS/TCS statements and reconciliations furnished and certified by the assessee. We have obtained reasonable assurance with regard to compliance with the provisions of Chapter XVII-B and/or Chapter XVII-BB and considering the accounting system and volumnious transaction. We have applied test checks as a verification process which is in line with Auditing Standards generally accepted in India. Further, the amount of payment as reported under column 4 & column 5 in the relevant annexure to Clause 34(a) of this report may include amount of Service Tax on which the Assessee may have deducted Tax.

M/s G. K. CHOKSI & CO. CHARTERED ACCOUNTANTS

5.	Others	On the basis of information, explanation and documents produced before us by the assessee, there are no demands raised or refund issued during the year under any any tax laws other than Income Tax Act 1961 and Wealth Tax Act, 1957.
6.	Others	As this is not a manufacturing or trading business, the calculation of Accounting Ratios is not applicable.
7.	Others	It is not possible for us to verify whether the payment referred to in section 40A(3) and section 40A(3A) are made otherwise than by an Account Payee cheque or Account Payee bank draft in absence of necessary evidence in possession of the assessee. However, according to the assessee, no payment exceeding Rs. 20,000 (Rs. 35,000 in case of plying, hiring or leasing goods carriage) is made otherwise than by an Account Payee cheque or Account Payee bank draft.
8.	Others	It is not possible for us to verify whether loans or deposits received by it have been repaid otherwise than by an account payee cheque or account payee draft or by electronic clearing system through a bank account, as the necessary evidence is not in the possession of the assessee. The amount of repayment includes the amount of tax deducted at source.

For, **G. K. CHOKSI & Co.**
Chartered Accountants
(Firm Registration No.: **101895W**)

Rohit Choksi

(ROHIT K. CHOKSI)
(Partner)
Membership No.: **031103**

Place : **AHMEDABAD.**
Date : **10/10/2016**

M/s. G. K. CHOKSI & CO. CHARTERED ACCOUNTANTS