2834

MARUTI INFRACON

ADDRESS

C-202, ELANZA CREST, NEAR SIGMA HOUSE, B/H, HOF LIVING, SINDHU BHAVAN ROAD, BODAKDEV, AHMEDABAD - 380059.

TAX AUDIT REPORT U/S 44AB

IN

FORM NO. 3CB AND 3CD

FOR

ASSESSMENT YEAR : 2017-18

AUDITOR

M/S. V. M. VAGHASHIYA & CO.
Chartered Accountants

203, Darshak, 14-A, Swastik Society,
Opp. Shrey Hospital, Navrangpura,
Ahmedabad-380009.
Phone: 26420008

V. M. VAGHASHIYA & CO.
CHARTERED ACCOUNTANTS

CA VASANT M. VAGHASHIYA
M. COM., F.C.A., D.I.S.A. (ICAI)

203, Darshak, 14-A, Swastik Society,
Opp. Shrey Hospital, Navrangpura,
Ahmedabad-380009. Phone: 26420008

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

01 We have examined the Balance Sheet as on 31st March, 2017 and the Profit and Loss Account for the period beginning from 01-04-2016 to ending on 31-03-2017 attached herewith, of

MARUTI INFRACON

C-202, ELANZA CREST, NEAR SIGMA HOUSE, B/H, HOF LIVING, SINDHU BHAVAN ROAD, BODAKDEV, AHMEDABAD - 380059.

PA NO. AAYFM0774H

02 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 above address and NIL branches.

03 a We report the following observations / comments / discrepancies / inconsistencies, if any;

NIL

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 accounts have been kept by the head office and branches of the assessee so far as appears from our examination of the books.

C In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view :

i in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31st March, 2017, and

ii in the case of the Profit and Loss Account of the profit of the assessee for the year ended on that date.

V. M. VAGHASHIYA & CO. AHMEDABAD CHARTERED ACCOUNTANTS

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203, Darshak, 14-A, Swastik Society,
Opp. Shrey Hospital, Navrangpura,
Ahmedabad-380009. Phone: 26420008

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

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

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

- We are unable to verify payment made or receipt received otherwise than by an account payee cheque drawn on a bank or a account payee bank draft as the necessary evidences are not available with the assessee.

- We are unable to quantify expenses of personal nature debited to profit and loss account as the necessary records are not maintained by the assessee.

FOR V. M. VAGHASHIYA & CO.
Chartered Accountants
Firm Reg. No. 133009W

V. M. VAGHASHIYA & CO. AHMEDABAD CHARTERED ACCOUNTANTS

CA VASANT M. VAGHASHIYA
Proprietor
Membership No. 048113
203, Darshak, 14-A, Swastik Society,
Opp. Shrey Hospital, Navrangpura,
Ahmedabad-380009.

Place : Ahmedabad
Date : 29-09-2017

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	MARUTI INFRACON	
02 Address		
a Business address	C-202, ELANZA CREST, NEAR SIGMA HOUSE, B/H, HOF LIVING, SINDHU BHAVAN ROAD, BODAKDEV, AHMEDABAD - 380059.	
b Address as per IT return	C-202, ELANZA CREST, NEAR SIGMA HOUSE, B/H, HOF LIVING, SINDHU BHAVAN ROAD, BODAKDEV, AHMEDABAD - 380059.	
03 Permanent account number	AAYFM0774H	
04 Whether the assessee is liable : to pay indirect tax like excise duty, service tax, sales tax, customs duty,etc. if yes, please furnish the registration number or any other identification number allotted for the same.	Yes	
	Excise Reg. No.	Not Applicable
	Service-tax Reg. No.	AAYFM0774HSD001
	IEC	Not Applicable
	Guj. Vat Reg. No.	24073608119
	CST Reg. No.	Not Applicable
05 Status	Partnership Firm	
06 Previous year	From 01-04-2016 to 31-03-2017	
07 Assessment year	2017-18	
08 Indicate the relevant clause of : section 44AB under which the audit has been conducted.	Caluse (a)	

PART - B

09 a If firm or Association of Persons, indicate names of partners / members and their profit sharing ratios.

SrNo	Name of Partners	Profit sharing ratios
1	Manan J. Kabaria	30.00%
2	Niraj J. kabaria	30.00%
3	Vipulbhai J. Kabaria	40.00%

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.

V. M. VAGHASHIYA & CO. CHARTERED ACCOUNTANTS AHMEDABAD 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 provision of income computation and disclosure standards notified under section 142 (2).

No

e If answer to (d) above is in the affirmative , give details of such adjustments:

Not Applicable

f Disclosure as per ICDS :

As per ANNEXURE - A

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

At cost or net realisable value 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 deviation

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

(a) Description of capital asset, (b) Dt. of acquisition; (c) Cost of acquisition; (d) Amount at which the asset is converted into stock-in-trade.

Not Applicable

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

a the items falling within the scope of section 28;

NIL

b the pro forma credits, drawbacks, refunds of duty of customs or excise, or service tax or refunds of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

NIL

c escalation claims accepted during the previous years;

NIL

d any other item of income;

NIL

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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, Not Applicable

18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :

a Description of asset/ block of assets.
b Rate of depreciation.
c Actual cost or written down value, as the case may be.
d Additions/deductions during the year with Dt.s; in the case of any addition of an asset, Dt. put to use; including adjustments on account of-
i Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994,
ii Change in rate of exchange of currency, and
iii Subsidy or grant or reimbursement, by whatever name called.
e Depreciation allowable.
f Written down value at the end of the year.

As per ANNEXURE - B

19 Amounts admissible under sections 32AC, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iia), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 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 Any sum received from employees towards contributions to any provident fund or superannuation fund or any other fund mentioned in section 2(24)(x); and due date for the payment and the actual date of payment to the concerned authorities under section 36(1)(va).

NIL

21 a Please furnish the details of amounts debited to profit and loss account, being in nature of

Capital

NIL

Personal

NIL

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Advertisement

NIL

Expenditure incurred at clubs being cost for club service and facilities used

NIL

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

NIL

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

NIL

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:

I date of payment
II amount of payment
III nature of payment
IV name and address of the payee

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 under section 200(1)

I date of payment
II amount of payment
III nature of payment
IV name and address of the payee
V amount of tax deducted

NIL

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

A Details of payment on which tax is not deducted:

I date of payment
II amount of payment
III nature of payment

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IV name and address of the payee

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.

I date of payment
II amount of payment
III nature of payment
IV name and address of the payee
V amount of tax deducted
VI amount out of (V) deposited, if any

NIL

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

A Details of payment on which levy is not deducted:

I date of payment
II amount of payment
III nature of payment
IV name and address of the payee

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.

I date of payment
II amount of payment
III nature of payment
IV name and address of the payee
V PAN of the payee, if
VI amount of levy deducted
VII amount out of (VI) deposited, if any

NIL

iv under sub-clause (ic) [Wherever applicable]

NIL

v under sub-clause (iia)

NIL

vi under sub-clause (iib)

NIL

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vii under sub-clause (iii)

A date of payment
B amount of payment
C name and address of the payee

NIL

viii under sub-clause (iv)

NIL

ix 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:

SrNo.	Particular of expenditure	Date of payment	Amount paid in cash Rs.	100% of such expendit.	Remarks
Yes, as certified by assessee					

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);

SrNo.	Particular of expenditure	Date of payment	Amount paid in cash Rs.	100% of such expendit.	Remarks
Yes, as certified by assessee					

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

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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 payments made to persons specified under section 40A(2)(b).

As per ANNEXURE - C

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

NIL

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

NIL

26 In respect of any sum referred to in clause (a), (b), (c), (d) (e) or (f) of section 43B, the liability for

A Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was
a) paid during the previous year;

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);

Service-tax Rs.260226, paid on 10-05-2017
Service-tax Rs.560418, paid on 30-05-2017
Service-tax Rs.108214, paid on 21-06-2017
Service-tax Rs.202434, paid on 21-06-2017
Gvat Rs.43615, paid on 05-05-2017
ESI Rs.1574, paid on 07-04-2017
PF Rs.3892, paid on 07-04-2017
PF Rs.3411, paid on 07-04-2017

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(b) not paid on or before the afore-said date

NIL

(* State whether sales tax, custom duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)

27 a Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.

NIL

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

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)(viia), if yes, please

No, 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.

No, Not Applicable

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).

Not Applicable

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:-

- i name, address and permanent account number (if available with the assessee) of the lender or depositor;
- ii amount of loan or deposit taken or accepted;
- iii whether the loan or deposit was squared up during the previous year;
- iv maximum amount outstanding in the account at any time during the previous year;
- v whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;
- vi in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.

As per ANNEXURE - D

(*These particulars need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)

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b Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

i name, address and permanent account number (if available with the assessee) of the person from whom specified sum is received;
ii amount of specified sum taken or accepted;
iii whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;
iv in case the speciied 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.

NIL

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:-

i name, address and permanent account number (if available with the assessee) of the payee;
ii amount of the repayment;
iii maximum amount outstanding in the account at any time during the previous year;
iv whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account;
v in case the repayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.

As per ANNEXURE - E

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:-

i name, address and Permanent Account Number (if available with the assessee) of the payer;
ii amount 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.

NIL

e Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-

i name, address and Permanent Account Number (if available with the assessee) of the payer;
ii amount 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.

NIL

(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)".

V. M. VAGHASHIYA & CO. AHMEDABAD CHARTERED ACCOUNTANTS

Asst. Year 2017-18 Previous year From 01-04-2016 to 31-03-2017

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

SrNo.	Asset. Year	Nature of loss / allowances	Amt. Rs. returned	Amt. Rs. assessed	Remarks
NIL					

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

No, Not Applicable

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, Not Applicable

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 the details of the same.

No, Not Applicable

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, Not Applicable

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

Nature of income / Investment	Relevant Section	Gross amt. Rs.	Qualifying amt Rs.	Deductib amt. Rs.	Remarks
Donation	80-G	0	0	0	Subject to 10% of GTI
Donation	80-GGC	0	0	0	

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

Yes
As per ANNEXURE - F

b whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details:

Yes
Not Applicable

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

Yes

As per ANNEXURE - G

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

i Opening stock;
ii Purchases during the previous year;
iii Sales during the previous year;
iv Closing stock;
v Shortage/ excess, if any.

Not Applicable

b In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products

A Raw materials

i Opening stock;
ii Purchases during the previous year;
iii Consumption during the previous year;
iv Sales during the previous year;
v Closing stock;
vi *Yield of finished products;
vii *Percentage of yield;
viii *Shortage/excess, if any.

B Finished products / By-products

i Opening stock;
ii Purchases during the previous year;
iii Quantity manufactured during the previous year;
iv Sales during the previous year;
v Closing stock;
vi Shortage/excess, if any.

Not Applicable

(*Information may be given to the extent available.)

36 In the case of a domestic company, details of tax on distributed profits under section 115-0 in the following form-

a total amount of distributed profits;
b amount of reduction as referred to in section 115-O(1A)(i);
c amount of reduction as referred to in section 115-O(1A)(ii);
d total tax paid thereon;
e dates of payment with amounts.

Not Applicable

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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 repoted/identified by the cost auditor.

No, 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.

No, Not Applicable

39 Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

No, Not Applicable

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

As per ANNEXURE - H

(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 alongwith details of relevant

Not Applicable

FOR MARUTI INFRACON

VIPULBHAI J. KABARIA
Partner

Place : Ahmedabad
Date : 29-09-2017

V. M. VAGHASHIYA & CO.
Chartered Accountants
Firm Reg. No. 133009W

V. M. VAGHASHIYA & CO. AHMEDABAD CHARTERED ACCOUNTANTS

CA VASANT M. VAGHASHIYA
Proprietor
Membership No. 048113
203, Darshak, 14-A, Swastik Society,
Opp. Shrey Hospital, Navrangpura,
Ahmedabad-380009.

Place : Ahmedabad
Date : 29-09-2017

MARUTI INFRACON

Assessment Year 2017-18

Pre. Year ended : 31-03-2017

ANNEXURE - A TO FORM NO. 3CD

DISCLOSURE AS PER INCOME COMPUTATION AND DISCLOSURE STANDARDS
[Para 13 (f) of Form No. 3CD]

Sr.No	Particulars		Requirement as per ICDS	Disclosures
(i)	ICDS - I - Accounting Policies	1	All significant accounting polocies adopted.	Refer to significant accounting policies attached to Financial Statements.
		2	Any changes in an accounting policy which have material effect.	No change
		3	The amount by which any item is affected by such change.	NIL
		4	Facts where such amount is not ascertainable wholly or in part.	Not Applicable
		5	If a change is made in the accounting policies which has no material effect for the current previous year but which is reasonably expected to have a material effect in later previous years.	Not Applicable
(ii)	ICDS - II - Valuation of Inventories	1	The accounting policies adopted in measuring inventories including the cost formula used.	Refer to significant accounting policies attached to Financial Statements.
		2	Where Standard Costing has been used as a measurement of cost details of such inventories.	Not Applicable
		3	The total carrying amount of inventories and its classification.	Refer to Schedule No. 6 attached to Balance Sheet.
(iii)	ICDS - III - Construction Contracts	1	The amount of contract revenue recognized as revenue in the period.	Rs. 29590964

V. M. VAGHASHIYA & CO. AHMEDABAD CHARTERED ACCOUNTANTS

MARUTI INFRACON

Assessment Year 2017-18

Pre. Year ended : 31-03-2017

ANNEXURE - A TO FORM NO. 3CD

DISCLOSURE AS PER INCOME COMPUTATION AND DISCLOSURE STANDARDS
[Para 13 (f) of Form No. 3CD]

Sr.No	Particulars		Requirement as per ICDS	Disclosures
		2	The methods used to determine the stage of completion of contracts in progress.	Refer to significant accounting policies attached to Financial Statements.
		3	For contract in progress, amount of costs incurred and recognised profits (less recognized losses) upto the reporting date.	Not Applicable
		4	For contract in progress, the amount of advances received.	Not Applicable
		5	For contract in progress, the amount of retentions.	Not Applicable
(iv)	ICDS - IV - Revenue Recognition	1	In a transaction involving sale of good, total amount not recognised as revenue during the previous year.	NIL
		2	The amount of revenue from service transactions recognised as revenue during the previous year.	NIL
		3	The method used to determine the stage of completion of service transactions in progress.	Refer to significant accounting policies attached to Financial Statements.
		4	For service transactions in progress, disclose amount of costs incurred and recognised profits (less recognised losses) upto end of previous year.	Not Applicable
		5	For service transactions in progress, disclose the amount of advances received.	Not Applicable

V. M. VAGHASHIYA & CO. AHMEDABAD CHARTERED ACCOUNTANTS

ANNEXURE - A TO FORM NO. 3CD

DISCLOSURE AS PER INCOME COMPUTATION AND DISCLOSURE STANDARDS
[Para 13 (f) of Form No. 3CD]

Sr.No	Particulars	Requirement as per ICDS		Disclosures
		6	For service transactions in progress, disclose the amount of retentions.	Not Applicable
(v)	ICDS - V - Tangible Fixed Assets	1	Description of asset or block of assets.	Disclosure for point no. 1 to 7 is as per F. NO. 3CD ANNEXURE - B
		2	Rate of depreciation.	
		3	Actual cost or written down value, as the case may be.	
		4	Additions or deductions during the year with dates.	
		5	In the case of any addition of an asset, date put to use including adjustments on account of.	
		i)	Central Value Added Tax credit claimed and allowed under the CENVAT Credit Rules, 2004.	
		ii)	Change in rate of exchange of currency.	
		iii)	Subsidy or grant or reimbursement, by whatever name called.	
		6	Depreciation Allowable.	
		7	Written down value at the end of year.	

V. M. VAGHASHIYA & CO. AHMEDABAD CHARTERED ACCOUNTANTS

ANNEXURE - A TO FORM NO. 3CD

DISCLOSURE AS PER INCOME COMPUTATION AND DISCLOSURE STANDARDS
[Para 13 (f) of Form No. 3CD]

Sr.No	Particulars	Requirement as per ICDS		Disclosures
(vi)	ICDS - VII - Governments Grants	1	Nature and extent of Government grants recognised during the previous year by way of deduction from the actual cost of the asset or assets or from the written down value of block of assets during the previous year.	Not Applicable
		2	Nature and extent of Government grants recognised during the previous year as income.	Not Applicable
		3	Nature and extent of Government grants not recognised during the previous year by way of deduction from the actual cost of the asset or assets or from the written down value of block of assets and reasons.	Not Applicable
		4	Nature and extent of Government grants not recognised during the previous year as income and reasons thereof.	Not Applicable
(vii)	ICDS - IX - Borrowing Cost	1	The accounting policy adopted for borrowing costs.	Refer to significant accounting policies attached to Financial Statements.
		2	The amount of borrowing costs capitalised during the previous year.	NIL
(viii)	ICDS - X - Provision, Contingent Liabilities and Contingent Assets	1	A brief description of the nature of the obligation.	Refer to significant accounting policies attached to Financial Statements.

V. M. VAGHASIYA & CO. AHMEDABAD CHARTERED ACCOUNTANTS

MARUTI INFRACON

Assessment Year 2017-18

Pre. Year ended : 31-03-2017

ANNEXURE - A TO FORM NO. 3CD

DISCLOSURE AS PER INCOME COMPUTATION AND DISCLOSURE STANDARDS
[Para 13 (f) of Form No. 3CD]

Sr.No	Particulars	Requirement as per ICDS		Disclosures
		2	The carrying amount at the beginning and end of the previous year.	Refer to Schedule No. 10 attached to Balance Sheet.
		3	Additional provisions made during the previous year, including increases to existing provisions.	Refer to Schedule No. 10 attached to Balance Sheet.
		4	Amounts used, that is incurred and charged against the provision, during the previous year.	NIL
		5	Unused amounts reversed during the previous year.	NIL
		6	The amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.	NIL

V. M. VAGHASHIYA & CO. * CHARTERED ACCOUNTANTS * AHMEDABAD

MARUTI INFRACON

Asset. Year : 2017-18

Pre. Year ended : 31-03-2017

ANNEXURE - B TO FORM NO. 3CD
[Para 18 of Form No. 3CD]

Amount Rs.

Description of Assets	Rate of dep.	WDV as at 01-04-2016	Additions/ Deductions						Sub-total	Depreciation allowable	WDV as at 31-03-2017
			Date of Addition / Deduction	Date put to use	Amount	Adjustment for cenvat / exch. rate / subsidy / grant / reimburse.	180 days and above	Less than 180 days			
Plant and Machinery	15.00%	223268	31/08/2016	31/08/2016	3098	0	3098	0	226366	33955	192411
Computer System	60.00%	26397	09/05/2016	09/05/2016	16800	0	0	0	43197	25918	17279
Telephone Instruments	15.00%	0			0	0	0	0	0	0	0
Total		249665			19898	0	3098	0	269563	59873	209690

Note : We have relied upon the income-tax records of the assessee in respect of the information regarding the classification of assets and written down value of the existing assets.

V. M. VAGHASHIYA & CO. AHMEDABAD CHARTERED ACCOUNTANTS

MARUTI INFRACON

Asst. Year 2017-18 Previous year From 01-04-2016 to 31-03-2017

ANNEXURE - C TO FORM NO. 3CD

PARTICULARS OF PAYMENTS MADE TO PERSONS SPECIFIED UNDER SECTION 40A(2)(b)
[Para 23 of Form No. 3CD]

Sr. No	Name of payee	Nature of payment	Amount Rs.	Remarks
01	Manan J. Kabaria	Interest on capital	307033	Partner
		Salary	240000	
02	Niraj J. kabaria	Interest on capital	197874	Partner
		Salary	240000	
03	Vipulbhai J. Kabaria	Interest on capital	113566	Partner
		Salary	320000	
04	Arpita V. Kabariya	Salary	0	Partner's Wife
		Labour	10128	
05	Sonal Kabariya	Salary	0	Partner's Wife
		Labour	8103	
06	Pallavi Kabariya	Salary	0	Partner's Wife
		Labour	8646	

V. M. VAGHASHIYA & CO.
AHMEDABAD
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MARUTI INFRACON

Assessment Year : 2017-18 Pre. Year ended : 31-03-2017

ANNEXURE - D TO FORM NO. 3CD

PARTICULARS OF LOAN OR DEPOSIT TAKEN OR ACCEPTED
[Para 31(a) of Form No. 3CD]

Sr. No.	Name, address and PAN of lender or depositor	Amount of loan or deposit taken or accepted Rs.	Whether squared up during previous year	Maximum amount outstanding Rs.	Taken or acceoted by chequr or bank draft or ECS through bank account	Taken or accepted by an account payee cheque or bank draft
1	Bhogilal B. Patel 4, Natwar Shyam Society, Ramdevnagar, Satelite, Ahmedabad PA No. ABJPP9425E	200000	No	200000	Yes Ch. No. RTGS Date : 22/02/2017	By RTGS
2	Harsha D. Solmiya At, Medha, Taluka Kadi, District Mehsana PA No. HMKPS7028M	100000	No	100000	Yes Ch. No. RTGS Date : 31/01/2017	By RTGS
3	Maitrik V. Kabariya B-902, Maruti Tower, Shivranjani Cross Road,Satelite, Ahmedabad-380015 PA No. EEKPK3341Q	100000	No	140000	Yes Ch. No. RTGS Date : 29/04/2016	By RTGS
		100000			Yes Ch. No. RTGS Date : 14/06/2016	By RTGS
4	Param Nirajbhai Kabariya 1, Sardar Patel Society, Jesar Road, Savarkundla, Amreli - 364515 PA No. EENPK9605C	100000	No	300000	Yes Ch. No. RTGS Date : 30/04/2016	By RTGS
		200000			Yes Ch. No. RTGS Date : 14/06/2016	By RTGS

V. M. VAGHASHIYA & CO. CHARTERED ACCOUNTANTS AHMEDABAD

MARUTI INFRACON

Assessment Year : 2017-18

Pre. Year ended : 31-03-2017

ANNEXURE - E TO FORM NO. 3CD

PARTICULARS OF REPAYMENT OF LOAN OR DEPOSIT OR ANY SPECIFIED ADVANCE
[Para 31(c) of Form No. 3CD]

Sr. No.	Name, address and PAN of payee	Amount of repayment Rs.	Maximum amount outstanding Rs.	Repayment made by chequr or bank draft or ECS through bank account	Taken or accepted by an account payee cheque or bank draft
1	Maitrik V. Kabariya B-902, Maruti Tower, Shivranjani Cross Road,Satelite, Ahmedabad-380015 PA No. EEKPK3341Q	100000	140000	Yes Ch. No. 000891 Date 10/05/2016	Yes
		100000		Yes Ch. No. 000962 Date 17/06/2016	Yes
		40000		Yes Ch. No. 001056 Date 05/08/2016	Yes
2	Param Nirajbhai Kabariya 1, Sardar Patel Society,Jesar Road, Savarkundla,Amreli-364515 PA No. EENPK9605C	100000	300000	Yes Ch. No. 000890 Date 10/05/2016	Yes
		200000		Yes Ch. No. 000961 Date 17/06/2016	Yes
		75000		Yes Ch. No. 001057 Date 05/08/2016	Yes

V. M. VAGHASHIYA & CO. AHMEDABAD CHARTERED ACCOUNTANTS

MARUTI INFRACON

Asst. Year : 2017-18 Pre. Year ended : 31-03-2017

ANNEXURE - F TO FORM NO. 3CD

DETAILS OF DEDUCTION OR COLLECTION OF TAX
[Para 34(a) of Form No. 3CD]

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)
1	2	3	4	5	6	7	8	9	10
AHMM13521	192	Salary							
		Worker wages and salary	1906355	326000	326000	2678	0	0	0
		Supervisor salary	0	0	0	0	0	0	0
		Engineer salary	0	0	0	0	0	0	0
		Staff salary	384265	0	0	0	0	0	0
		Accountant salary	0	0	0	0	0	0	0
		Watchman salary and bonus	0	0	0	0	0	0	0
		Total	2290620	326000	326000	2678	0	0	0
	194A	Interest other than "Interest on							
		NBFC interest	0	0	0	0	0	0	0
		Deposit interest	0	0	0	0	0	0	0
		Total	0	0	0	0	0	0	0

V. M. VACHHASHIYA & CO. AHMEDABAD CHARTERED ACCOUNTANTS

MARUTI INFRACON

Asst. Year : 2017-18

Pre. Year ended : 31-03-2017

ANNEXURE - F TO FORM NO. 3CD

DETAILS OF DEDUCTION OR COLLECTION OF TAX
[Para 34(a) of Form No. 3CD]

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)
1	2	3	4	5	6	7	8	9	10
AHMS19404A	194C	Payments to contractors - Labour							
		Contract labour	15479645	15370462	15370462	153743	0	0	0
		Departmental labour	259830	0	0	0	0	0	0
		Machinery repairs	101668	0	0	0	0	0	0
		Carraige inward	2027120	0	0	0	0	0	0
		Advertisment	0	0	0	0	0	0	0
		Postage and courier	3270	0	0	0	0	0	0
		Total	15739475	15370462	15370462	153743	0	0	0
	194H	Commission or brokerage							
		Commission	0	0	0	0	0	0	0
		Total	0	0	0	0	0	0	0

V. M. VAGHASHIYA & CO. AHMEDABAD CHARTERED ACCOUNTANTS

MARUTI INFRACON

Asst. Year : 2017-18 Pre. Year ended : 31-03-2017

ANNEXURE - F TO FORM NO. 3CD

DETAILS OF DEDUCTION OR COLLECTION OF TAX
[Para 34(a) of Form No. 3CD]

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)
1	2	3	4	5	6	7	8	9	10
AHMM13521	194-I	Rent - Building							
		Machinery rent	0	0	0	0	0	0	0
		Total	0	0	0	0	0	0	0
	194-IA	Payment for immovable properties	0	0	0	0	0	0	0
	194J	Fees for professional or technical							
		Professional fee	79433	0	0	0	0	0	0
		Audit fee	17700	0	0	0	0	0	0
		Architect fee	0	0	0	0	0	0	0
		Total	97133	0	0	0	0	0	0
	195	Other sum to non-resident	0	0	0	0	0	0	0

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MARUTI INFRACON

Asst. Year : 2017-18 | Pre. Year ended : 31-03-2017

ANNEXURE - G TO FORM NO. 3CD

DETAILS OF INTEREST U/S 201(1A) OR U/S 206C(7)
[Para 34(c) of Form No. 3CD]

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.		
AHMM13521	For quarter - I	751	For quarter - I	751	11/07/2016
		530		530	11/07/2016
		176		176	11/07/2016
	For quarter - II	1087	For quarter - II	1087	21/09/2016
		244		244	21/09/2016
	For quarter - III	134	For quarter - III	134	25/10/2016
		687		687	23/11/2016
	For quarter - IV	122	For quarter - IV	122	17/05/2017
		1156		1156	17/05/2017
		921		921	17/05/2017

V. M. VAGHASHIYA & CO. AHMEDABAD CHARTERED ACCOUNTANTS

MARUTI INFRACON

Asst. Year : 2017-18

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ANNEXURE - H TO FORM NO. 3CD

ACCOUNTING RATIOS WITH CALCULATIONS
[Para 40 of Form No. 3CD]

	Particulars	Previous year			Preceding previous year		
		Amount Rs.	Amount Rs.	Ratio %	Amount Rs.	Amount Rs.	Ratio %
1	**TURNOVER**						
	Sales and construction work done	29590964			40805663		
	Other income	59206	29650170	100.00%	47606	40853269	100.00%
	Less : Direct expenses						
	Materials consumed	5811908			9487288		
	Manufacturing/Direct expenses	20623719			25279983		
	(Increase) Decrease in stock	-147016	26288612	88.66%	0	34767271	85.10%
2	**GROSS PROFIT / TURNOVER**		3361558	11.34%		6085998	14.90%
	Less : Indirect expenses						
	Administrative, selling and other exps.	1169177			827514		
	Finance charges	224538			138828		
	Depreciation	59873	1453588	4.90%	47514	1013856	2.48%
3	**NET PROFIT / TURNOVER**		1907970	6.43%		5072142	12.42%
4	**STOCK-IN-TRADE / TURNOVER**		147016	0.50%		0	0.00%
	Finished goods produced						
	Materials consumed	5811908			0		
	Manufacturing/Direct expenses	0			0		
	Add: Opening stock in process	0			0		
	Less: Closing stock in process	0	5811908		0	0	
5	**MATERIAL CONSUMED/FINISHED GOODS PRODUCED**		5811908	0.00%		0	0.00%

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