

FORM NO. 3CD

[See rule 6G(2)]

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

1	Name of the assessee		S P INFRA			
2	Address		FP-300, BESIDE SAKAR COMPLEX, NEW VIP ROAD, KARELIBAUG, VADOARA, GUJARAT, 390018			
3	Permanent Account Number (PAN)		ACZFS0293A			
4	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			
	Sl No.	Type	Registration Number			
	1	Service Tax	ACZFS0293ASD001			
	2	Sales VAT/Tax GUJARAT	24190403632			
	3	Other Indirect Tax/Duty GST	24ACZFS0293A1ZO			
5	Status		Firm			
6	Previous year from		2017-04-01 to 2018-03-31			
7	Assessment Year		2018-19			
8	Indicate the relevant clause of section 44AB under which the audit has been conducted					
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted				
	1	Clause 44AB(a)-Total sales/turnover/gross receipts in business exceeding specified limits				
9 a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?					
	Name	Profit Sharing Ratio (%)				
	MANISHBHAI PANSURYA	25.00				
	KISHORBHAI PANSURYA	25.00				
	SURESHBHAI PANSURYA	25.00				
	PRAVINBHAI PANSURYA	25.00				
9 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.					
	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
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).					
	Sector	Sub Sector			Code	
	CONSTRUCTION	Other construction activity n.e.c.			06010	
10 b	If there is any change in the nature of business or profession, the particulars of such change					
	Business	Sector	SubSector	Code		
	Nil					
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					
	No					
11 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.) Same as 11(a) above					
	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
	CASH BOOK, LEDGER, JOURNAL, SALES REGISTER, PURCHASE REGISTER	FP,300 BESIDE SAKAR COMPLEX	NEW VIP ROAD, KARILIBAUG	VADODARA	GUJARAT	390018
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
	Books Examined					
	CASH BOOK, LEDGER, JOURNAL, SALES REGISTER, PURCHASE REGISTER					
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, 44AE, 44AF, 44AA, 44AB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).					
	No					
	Section					
	Nil					



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13 a	Method of accounting employed in the previous year		Mercantile system								
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.			No							
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.										
	Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)							
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).			No							
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.										
	ICDS		Increase in profit(Rs.)	Decrease in profit(Rs.)							
	Total			Net effect(Rs.)							
13 f	Disclosure as per ICDS.										
	ICDS	Disclosure									
	ICDS I - Accounting Policies	COMPLIED									
	ICDS II - Valuation of Inventories	COMPLIED									
	ICDS III - Construction Contracts	COMPLIED									
	ICDS IV - Revenue Recognition	COMPLIED									
	ICDS V - Tangible Fixed Assets	COMPLIED									
	ICDS VII - Governments Grants	NOT APPLICABLE									
	ICDS IX - Borrowing Costs	COMPLIED									
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	COMPLIED									
14 a	Method of valuation of closing stock employed in the previous year.			AT COST							
14 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							
	Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)							
15	Give the following particulars of the capital asset converted into stock-in-trade										
	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade							
	Nil										
16	Amounts not credited to the profit and loss account, being:-										
16 a	The items falling within the scope of section 28										
	Description			Amount							
	Nil										
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned										
	Description			Amount							
16 c	Escalation claims accepted during the previous year										
	Description			Amount							
	Nil										
16 d	Any other item of income										
	Description			Amount							
	Nil										
16 e	Capital receipt, if any										
	Description			Amount							
	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:										
	Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable			
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-										
	Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percent-age)	Opening WDV (A)	Purchase Value (1)	MOD-VAT (2)	Change in Rate of Ex-change (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
	Furnitures & Fittings @ 10%	10%	15525	0	0	0	0	0	0	1552	13972



Plant & Machinery @ 15%	15%	117045	13814	0	0	0	13814	0	18593	112266
Intangible Assets @ 25%	25%	13125	0	0	0	0	0	0	3281	9844
Plant & Machinery @ 40%	40%	11000	110466	0	0	0	110466	0	37993	83473

* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page

19 Amounts admissible under sections :

S.No	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
	Nil		

20 a Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Description	Amount
Nil	

20 b Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
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

Capital expenditure	Amount in Rs.
Particulars	
Personal expenditure	
Particulars	Amount in Rs.
INTEREST ON TDS	16454
DONATION	46000
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	
Particulars	Amount in Rs.
Expenditure incurred at clubs being entrance fees and subscriptions	
Particulars	Amount in Rs.
Expenditure incurred at clubs being cost for club services and facilities used.	
Particulars	Amount in Rs.
Expenditure by way of penalty or fine for violation of any law for the time being force	
Particulars	Amount in Rs.
SERVICE TAX PENALTY	21400
Expenditure by way of any other penalty or fine not covered above	
Particulars	Amount in Rs.
Expenditure incurred for any purpose which is an offence or which is prohibited by law	
Particulars	Amount in Rs.

(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:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode
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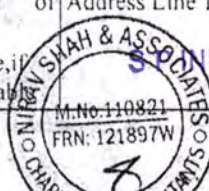
(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted
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(ii) as payment referred to in sub-clause (ia)

(A) Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode
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(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.											
	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
(iii) as payment referred to in sub-clause (ib)											
(A) Details of payment on which levy is not deducted:											
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(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.											
	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
(iv) fringe benefit tax under sub-clause (ic)											
(v) wealth tax under sub-clause (ia)											
(vi) royalty, license fee, service fee etc. under sub-clause (iib).											
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).											
	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode			
(viii) payment to PF /other fund etc. under sub-clause (iv)											
(ix) tax paid by employer for perquisites under sub-clause (v)											
(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:											
	Particulars		Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks				
	Interest		40b	2485959	2485959		0 AS PER PARTNER SHIP DEED				
	Remuneration		40b	6468000	6468000		0 AS PER PARTNER SHIP DEED				
(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
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee		Permanent Account Number of the payee, if available					
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment 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
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee		Permanent Account Number of the payee, if available					
(e) Provision for payment of gratuity not allowable under section 40A(7)											
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)											
(g) Particulars of any liability of a contingent nature											
	Nature Of Liability						Amount in Rs.				
(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											
	Nature Of Liability						Amount in Rs.				
(i) Amount inadmissible under the proviso to section 36(1)(iii)											
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006										
23	Particulars of any payment made to persons specified under section 40A(2)(b).										
	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)						
	KISHORBHAI B PANSU RIYA		PARTNER	REMUNERATION	1617000						



MANISHBHAI PANSUR IYA		PARTNER	REMUNERATION	1617000
PRAVINBHAI B PANSU RIYA		PARTNER	REMUNERATION	1617000
SURESHBHAI B PANSU RIYA		PARTNER	REMUNERATION	1617000
KISHORBHAI B PANSU RIYA		PARTNER	INTEREST	477035
MANISHBHAI PANSUR IYA		PARTNER	INTEREST	1094955
PRAVINBHAI B PANSU RIYA		PARTNER	INTEREST	667187
SURESHBHAI B PANSU RIYA		PARTNER	INTEREST	246782

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

Section	Description	Amount
Nil		

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

Name of Person	Amount of income	Section	Description of Transaction	Computation if any
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:-

26 (i)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 :-

26 (i)(A)(a) Paid during the previous year

Section	Nature of liability	Amount
Nil		

26 (i)(A)(b) Not paid during the previous year

Section	Nature of liability	Amount
Nil		

26 (i)B was incurred in the previous year and was

26 (i)(B)(a) Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)

Section	Nature of liability	Amount
Tax, Duty, Cess, Fee etc	TDS	716066
Tax, Duty, Cess, Fee etc	GST	2379240

26 (i)(B)(b) not paid on or before the aforesaid date

Section	Nature of liability	Amount
Nil		

(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.) Yes ☐ No ☐ VAT & SERVICE TAX EXPENSES DEBITED TO P & L ACCOUNT

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

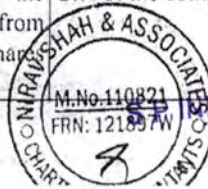
CENVAT	Amount	Treatment in Profit and Loss/Accounts
Opening Balance	44021	NO TREATMENT IN PROFIT & LOSS ACCOUNT
CENVAT Availed	13098820	NO TREATMENT IN PROFIT & LOSS ACCOUNT
CENVAT Utilized	10874926	NO TREATMENT IN PROFIT & LOSS ACCOUNT
Closing/Outstanding Balance	2267915	NO TREATMENT IN PROFIT & LOSS ACCOUNT

27 b Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-

Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
Expenditure Debited	MUNICIPAL TAX EXPENSES	207223	2016-17

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) No

Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares



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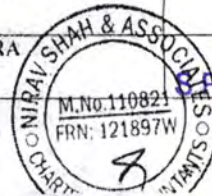
Nil												
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same											
	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares							
	Nil											
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)											
	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
	Nil											
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 :-											
	S.No	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.			
	1	AMIN ASSOCIATES	VADODARA		972900	Yes	1000000	Yes-Cheque	Account payee cheque			
	2	ASHRYA INDUSTRIES	VADODARA		600000	No	600000	Yes-Cheque	Account payee cheque			
	3	GAURI MAHESHCHANDRA SHROFF	VADODARA		800000	Yes	839058	Yes-Cheque	Account payee cheque			
	4	GIRISH S MULCHANDANI	VADODARA		100000	No	2100000	Yes-Cheque	Account payee cheque			
	5	JIGAR MAHESHCHANDRA SHROFF	VADODARA		100000	Yes	1045863	Yes-Cheque	Account payee cheque			
	6	JIGNASH B THAKKAR	VADODARA		800000	No	800000	Yes-Cheque	Account payee cheque			
	7	JIGNESH S HROFF	VADODARA		600000	Yes	627518	Yes-Cheque	Account payee cheque			
	8	MAHENDRA C RAYCHA (HUF)	VADODARA		375000	No	3750000	Yes-Cheque	Account payee cheque			
	9	MAHESHBHAI K SHROFF (HUF)	VADODARA		140000	Yes	1464208	Yes-Cheque	Account payee cheque			
	10	MAHESHCHANDRA K SHROFF	VADODARA		160000	Yes	1674801	Yes-Cheque	Account payee cheque			
	11	NEELA M RAYCHA	VADODARA		150000	No	1500000	Yes-Cheque	Account payee cheque			
	12	PINKEY JIGNESH SHROFF	VADODARA		400000	Yes	0	Yes-Cheque	Account payee cheque			



13	RAVI S PAN SURIYA	VADODARA		800000	No	770000	Yes-Cheque	Account payee cheque
14	SUMITRAB EN SHAH	VADODARA		200000	No	209468	Yes-Cheque	Account payee cheque
15	SURESHBH AI LAKHAN I	VADODARA		500000	No	500000	Yes-Cheque	Account payee cheque
16	JAGDIP N P ARIKH	VADODARA		46500 00	No	4618000	Yes-Cheque	Account payee cheque

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

S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
1	MADHU SHARMA	VADODARA		1970000	Yes-Cheque	Account payee cheque
2	NAVINKUMAR SHARMA	VADODARA		350000	Yes-Cheque	Account payee cheque
3	MANHARLAL RAMANLAL SHAH	VADODARA		1308162	Yes-Cheque	Account payee cheque
4	NARAYANBHAI SLIMBACHIYA	VADODARA		1642000	Yes-Cheque	Account payee cheque
5	NILAM AACHARYA	VADODARA		1999956	Yes-Cheque	Account payee cheque
6	THAKAR MARI SHA HRISHIKESH	VADODARA		2600000	Yes-Cheque	Account payee cheque
7	AJAY OJHA	VADODARA		326550	Yes-Cheque	Account payee cheque
8	PANCHAL VANDNA BHARATKUMAR HIRALAL	VADODARA		1500000	Yes-Cheque	Account payee cheque
9	K K SONI	VADODARA		200000	Yes-Cheque	Account payee cheque
10	AJAY M MANJREKAR	VADODARA		2042982	Yes-Cheque	Account payee cheque
11	SUMIT JADHAV	VADODARA		1550000	Yes-Cheque	Account payee cheque
12	HONEY TARAK KUMAR PUROHIT	VADODARA		1559961	Yes-Cheque	Account payee cheque
13	MAHENDRASINH SURVANSI	VADODARA		1381000	Yes-Cheque	Account payee cheque
14	KESHAR SONU SUKHIYA	VADODARA		1792000	Yes-Cheque	Account payee cheque
15	PURNIMA G DHAMEJA	VADODARA		2300000	Yes-Cheque	Account payee cheque
16	EKTA DEEP MEHTA	VADODARA		322000	Yes-Cheque	Account payee cheque
17	JAGDIP N PAREKH	VADODARA		2000000	Yes-Cheque	Account payee cheque
18	HITESH P PATEL	VADODARA		1824000	Yes-Cheque	Account payee cheque
19	DIMPLE TUSHARRANA	VADODARA		950000	Yes-Cheque	Account payee cheque



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20	BHAGWANTIB EN ANIL SHAR MA	VADODARA		1000000	Yes-Cheque	Account cheque	payee
21	KETULKUMAR BUDHABHAI PA TEL	VADODARA		2246594	Yes-Cheque	Account cheque	payee
22	NAMRATA C G ODHANI	VADODARA		963000	Yes-Cheque	Account cheque	payee
23	DARSHANA J D AVE	VADODARA		1100000	Yes-Cheque	Account cheque	payee
24	KANTABEN P V ANKAR	VADODARA		705000	Yes-Cheque	Account cheque	payee
25	BINAL MANISH GAJJAR	VADODARA		1560000	Yes-Cheque	Account cheque	payee
26	PRASHANT B T OPAGI	VADODARA		1367000	Yes-Cheque	Account cheque	payee
27	SURESHBHAI D ATTURAM DAL VI	VADODARA		1000000	Yes-Cheque	Account cheque	payee
28	SUMITRABEN B PAREKH	VADODARA		601001	Yes-Cheque	Account cheque	payee
29	RAJESHBHAI K ANAIYALAL LA LWANI	VADODARA		1029850	Yes-Cheque	Account cheque	payee
30	NITIN PATEL	VADODARA		1200000	Yes-Cheque	Account cheque	payee
31	HIRAV JOSHI	VADODARA		1275000	Yes-Cheque	Account cheque	payee
32	AMAR BERI	VADODARA		1687750	Yes-Cheque	Account cheque	payee
33	UMAKANT B PA THAK	VADODARA		1100001	Yes-Cheque	Account cheque	payee
34	HEENA KIRAN THORAT	VADODARA		200000	Yes-Cheque	Account cheque	payee
35	SANGEETA J L AMBANA	VADODARA		1293650	Yes-Cheque	Account cheque	payee
36	PRAGNABEN B HATT	VADODARA		850000	Yes-Cheque	Account cheque	payee
37	HINAL SEJALB HAI SHETH	VADODARA		1050000	Yes-Cheque	Account cheque	payee
38	SANJAY TIWAR I	VADODARA		100000	Yes-Cheque	Account cheque	payee
39	NITA R NENUJI	VADODARA		1551000	Yes-Cheque	Account cheque	payee
40	KANTILAL M P ATEL	VADODARA		550000	Yes-Cheque	Account cheque	payee
41	RENISH GOND ALIYA	VADODARA		895000	Yes-Cheque	Account cheque	payee
42	VIDHAYA DEVI YADAV	VADODARA		1100	Yes-Cheque	Account cheque	payee
43	JAMBU RUPAL NATVARLALA	VADODARA		1630000	Yes-Cheque	Account cheque	payee
44	MEGHNA DHA RMESHKUMAR SHAH	VADODARA		400000	Yes-Cheque	Account cheque	payee
45	PRASANNA PR ADHAN	VADODARA		1411300	Yes-Cheque	Account cheque	payee
46	LATABEN JAYE SHKUMAR SUR TI	VADODARA		1100000	Yes-Cheque	Account cheque	payee
47	MAYURI VISHA L MODI	VADODARA		1600000	Yes-Cheque	Account cheque	payee
48	KRUNAL MEHT A	VADODARA		1500000	Yes-Cheque	Account cheque	payee



49	KRUNAL JOSHI	VADODARA		1550000	Yes-Cheque	Account cheque	payee
50	JAYESHBHAI K ANUBHAI RANA	VADODARA		1290000	Yes-Cheque	Account cheque	payee
51	HIRAL KAUSHI KUMAR PANDYA	VADODARA		1000000	Yes-Cheque	Account cheque	payee
52	VISHAL P PATEL	VADODARA		1050000	Yes-Cheque	Account cheque	payee
53	POOJA RAHIL SHAH	VADODARA		700000	Yes-Cheque	Account cheque	payee
54	SIDDHARTH GUPTA	VADODARA		1243000	Yes-Cheque	Account cheque	payee
55	DILIPKUMAR SHANTILAL PATEL	VADODARA		1810000	Yes-Cheque	Account cheque	payee
56	DILIPKUMAR SHANTILAL PATEL	VADODARA		1670000	Yes-Cheque	Account cheque	payee
57	YOGITA HARESH SONI	VADODARA		119000	Yes-Cheque	Account cheque	payee
58	MADHUSUDAN RAJPUT	VADODARA		1301000	Yes-Cheque	Account cheque	payee
59	PREMILABEN MANHARBHAI PATEL	VADODARA		1051000	Yes-Cheque	Account cheque	payee
60	MAHESHBHAI PATEL	VADODARA		1168000	Yes-Cheque	Account cheque	payee
61	DIVYA BHAVIN SHAH	VADODARA		900000	Yes-Cheque	Account cheque	payee
62	YOGINABEN HETALKUMAR PATEL	VADODARA		300000	Yes-Cheque	Account cheque	payee
63	NIPESH KIRITKUMAR SHAH	VADODARA		250000	Yes-Cheque	Account cheque	payee
64	SHETH PRATIK KUMARN	VADODARA		1411597	Yes-Cheque	Account cheque	payee
65	AMI K SONI	VADODARA		371000	Yes-Cheque	Account cheque	payee
66	PRATIBHA C KATHORA	VADODARA		500000	Yes-Cheque	Account cheque	payee
67	HITEN N SHAH	VADODARA		400000	Yes-Cheque	Account cheque	payee
68	RAJENDRAKUMAR SHARMA	VADODARA		300000	Yes-Cheque	Account cheque	payee
69	SUNIL L SHAH	VADODARA		300000	Yes-Cheque	Account cheque	payee
70	RENUKUMARI RITESH TIWARI	VADODARA		834450	Yes-Cheque	Account cheque	payee
71	KAUSHALYABEN LILARAM RUCHANDANI	VADODARA		643500	Yes-Cheque	Account cheque	payee
72	MAHESH G LAL WANI	VADODARA		773500	Yes-Cheque	Account cheque	payee
73	SUNITA SHARMA	VADODARA		1700000	Yes-Cheque	Account cheque	payee
74	HANUSH VASUBHAI KRISHNANI	VADODARA		360000	Yes-Cheque	Account cheque	payee
75	DIPTI A PATEL	VADODARA		800000	Yes-Cheque	Account cheque	payee
76	MANISHA V CHANDI WALA	VADODARA		100001	Yes-Cheque	Account cheque	payee
77	MAMTA P SHARMA	VADODARA		550000	Yes-Cheque	Account cheque	payee



INFRASIDDHESHWAR PARADISE

Signature

PARTNER

78	VIVEK AGNIHOTRI	VADODARA		1500000	Yes-Cheque	Account cheque	payee
79	SHIV KUMAR TIWARI	VADODARA		600000	Yes-Cheque	Account cheque	payee
80	GAURAV KATHURIYA	VADODARA		194000	Yes-Cheque	Account cheque	payee
81	NITESH KANSARA	VADODARA		228125	Yes-Cheque	Account cheque	payee
82	DARPAN KISHOR BHAI BHAVSAR	VADODARA		725000	Yes-Cheque	Account cheque	payee
83	BHUMIKA G V VYAS	VADODARA		400000	Yes-Cheque	Account cheque	payee
84	AJITKUMAR MANILAL JAISWAL	VADODARA		843335	Yes-Cheque	Account cheque	payee
85	PRASHANT V PATIL	VADODARA		775000	Yes-Cheque	Account cheque	payee
86	PAYAL MAHESHKASHATRIYA	VADODARA		211197	Yes-Cheque	Account cheque	payee
87	NIKUNJ YOGESHKUMAR PATEL	VADODARA		300000	Yes-Cheque	Account cheque	payee
88	NATHURAM SHARMA	VADODARA		300000	Yes-Cheque	Account cheque	payee
89	SNEHA VIHAR PUROHIT	VADODARA		600000	Yes-Cheque	Account cheque	payee
90	SADHANA KRISHNAKANT SHARMA	VADODARA		827000	Yes-Cheque	Account cheque	payee
91	RAJESH ARUN PATEL	VADODARA		400000	Yes-Cheque	Account cheque	payee
92	PARESH B PATAK	VADODARA		750000	Yes-Cheque	Account cheque	payee
93	URVASHI D SHAH	VADODARA		400000	Yes-Cheque	Account cheque	payee
94	PARUL H PATEL	VADODARA		20000	Yes-Cheque	Account cheque	payee
95	NARESH MEHTA	VADODARA		98000	Yes-Cheque	Account cheque	payee
96	MITABEN ATULBHAI DOSHI	VADODARA		41000	Yes-Cheque	Account cheque	payee
97	PRADIP G PATEL	VADODARA		800000	Yes-Cheque	Account cheque	payee
98	JAIMIN PATEL	VADODARA		650000	Yes-Cheque	Account cheque	payee
99	JIGNASHA A VADALIYA	VADODARA		310000	Yes-Cheque	Account cheque	payee
100	JAYANTILAL R PATEL	VADODARA		100000	Yes-Cheque	Account cheque	payee
101	ASHISH C PATEL	VADODARA		300000	Yes-Cheque	Account cheque	payee
102	ANKIT GANDHI	VADODARA		1000000	Yes-Cheque	Account cheque	payee
103	AVANI GOVIND SUTHAR	VADODARA		175000	Yes-Cheque	Account cheque	payee
104	MUDRESH KIRITKUMAR SHAH	VADODARA		300000	Yes-Cheque	Account cheque	payee
105	KAILASH B PATEL	VADODARA		500000	Yes-Cheque	Account cheque	payee
106	VISHAL D MODI	VADODARA		440000	Yes-Cheque	Account cheque	payee
107	NEHA J MAKAWANA	VADODARA		453750	Yes-Cheque	Account cheque	payee

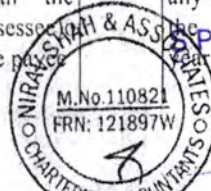


108	JAIMIN DILIPK UMAR SHAH	VADODARA		530000	Yes-Cheque	Account cheque	payee
109	JITENDRA SHR OOF	VADODARA		780000	Yes-Cheque	Account cheque	payee
110	KETAN SONI	VADODARA		200000	Yes-Cheque	Account cheque	payee
111	RAJAN K SONY	VADODARA		750000	Yes-Cheque	Account cheque	payee
112	HITESH BARAV ADIYA	VADODARA		160000	Yes-Cheque	Account cheque	payee
113	HETALBEN M G OSWAMI	VADODARA		100000	Yes-Cheque	Account cheque	payee
114	DILIP SHANTIL AL PATEL	VADODARA		1400000	Yes-Cheque	Account cheque	payee
115	JAY ENTERPRI SE	VADODARA		3525000	Yes-Cheque	Account cheque	payee
116	SAUMIL P SHAL ILYA	VADODARA		1040000	Yes-Cheque	Account cheque	payee
117	KRUPA VIPUL S ONI	VADODARA		900000	Yes-Cheque	Account cheque	payee
118	SANKET V SHA H	VADODARA		2630025	Yes-Cheque	Account cheque	payee
119	ANUPSINGH CH AUDHRI	VADODARA		21000	Yes-Cheque	Account cheque	payee
120	AJITSINGH CH AUDHRI	VADODARA		21000	Yes-Cheque	Account cheque	payee
121	SHRIRANG M PI MPLASKAR	VADODARA		730144	Yes-Cheque	Account cheque	payee
122	JAYENDRAKU MAR H SHETH	VADODARA		250000	Yes-Cheque	Account cheque	payee
123	NARESHBHAI S. MULCHANDAN I	VADODARA		1100	Yes-Cheque	Account cheque	payee
124	SAGARMAL JA NGID	VADODARA		923900	Yes-Cheque	Account cheque	payee
125	RAKESH JAIN	VADODARA		850000	Yes-Cheque	Account cheque	payee
126	VISHNUPRASA D SINGH	VADODARA		100000	Yes-Cheque	Account cheque	payee
127	SHILPA H SHAH	VADODARA		6296000	Yes-Cheque	Account cheque	payee
128	HAHHAN RATH WA	VADODARA		630700	Yes-Cheque	Account cheque	payee
129	VISHAL KADA M	VADODARA		612476	Yes-Cheque	Account cheque	payee
130	NITA BALVANT RAY MAISURY A	VADODARA		150000	Yes-Cheque	Account cheque	payee
131	JAGDIP PARIK H	VADODARA		200000	Yes-Cheque	Account cheque	payee
132	CHINTAN D VY AS	VADODARA		3784205	Yes-Cheque	Account cheque	payee

(Particulars at (a) and (b) 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.)

31 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 :-

S.No.	Name of the payee	Address of the payee	Permanent Account Number(if available with the assessee the payee)	Amount of the repayment outstanding in the account at any time during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or of electronic clearing	In case the repayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee bank draft.
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PARTNER

					system through a bank account.	
1	AMIN ASSOCIATES	VADODARA	1968000	1000000	Yes-Cheque	Account payee cheque
2	GAURI MAHESHCHANDRA SHROFF	VADODARA	800000	839058	Yes-Cheque	Account payee cheque
3	JAGRUTI N MODI	VADODARA	1385000	1385000	Yes-Cheque	Account payee cheque
4	JIGAR MAHESHCHANDRA SHROFF	VADODARA	1000000	1045863	Yes-Cheque	Account payee cheque
5	JIGNESH SHROFF	VADODARA	600000	627518	Yes-Cheque	Account payee cheque
6	MAHENDRA C RAYCHA (HUF)	VADODARA	120000	3750000	Yes-Cheque	Account payee cheque
7	MAHESHBHAI K SHROFF (HUF)	VADODARA	1400000	1464208	Yes-Cheque	Account payee cheque
8	MAHESHCHANDRA K SHROFF	VADODARA	1600000	1674801	Yes-Cheque	Account payee cheque
9	MUKESH B PATEL	VADODARA	900000	900000	Yes-Cheque	Account payee cheque
10	NEELA M RAYCHA	VADODARA	80000	1500000	Yes-Cheque	Account payee cheque
11	PINKEY JIGNESH SHROFF	VADODARA	400000	428642	Yes-Cheque	Account payee cheque
12	RAVI S PANSURIYA	VADODARA	357000	770000	Yes-Cheque	Account payee cheque
13	JAGDIP N PARIKH	VADODARA	357000	4618000	Yes-Cheque	Account payee cheque
14	PRAGNESH PATEL	VADADARA	100000	100000	Yes-Cheque	Account payee cheque
15	AJAY OJHA	VADODARA	70000	426550	Yes-Cheque	Account payee cheque
16	NILUMI BADAL SONI	VADODARA	125000	125000	Yes-Cheque	Account payee cheque
17	PARSHOTTA M PADVANI	VADODARA	165000	165000	Yes-Cheque	Account payee cheque
18	DIMPAL RANA	VADODARA	150000	150000	Yes-Cheque	Account payee cheque
19	SACHIN PATEL	VADODARA	296000	296000	Yes-Cheque	Account payee cheque
20	HEENA TORANT	VADODARA	300000	300000	Yes-Cheque	Account payee cheque
21	RATHWA HHAN H	VADODARA	62700	62700	Yes-Cheque	Account payee cheque
22	NARAYAN VADHWANI	VADODARA	2376000	2376000	Yes-Cheque	Account payee cheque
23	KRUPA VIPUL SONI	VADODARA	250000	950000	Yes-Cheque	Account payee cheque
24	MARISHA HTHAKAR	VADODARA	400000	2200000	Yes-Cheque	Account payee cheque
25	MANISHA V CHANDIWALA	VADODARA	50001	50001	Yes-Cheque	Account payee cheque
26	SAVITA R POTTADAR	VADODARA	72000	72000	Yes-Cheque	Account payee cheque
27	VISHAL P PATEL	VADODARA	100000	950000	Yes-Cheque	Account payee cheque
28	NARESH MEHTA	VADODARA	49000	49000	Yes-Cheque	Account payee cheque
29	YOGITA HARESH SONI	VADODARA	119000	119000	Yes-Cheque	Account payee cheque
30	BINAL GAJJAR	VADODARA	50000	1739250	Yes-Cheque	Account payee cheque
31	KRUNAL MEHTA	VADODARA	750000	1500000	Yes-Cheque	Account payee cheque



32	NAVINKUMAR SHARMA	VADODARA	200000	550000	Yes-Cheque	Account payee cheque				
31 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:—									
	S.No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	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									
31 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:—									
	S.No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	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									
Note: (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 Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)										
32 a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available									
	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks				
	Nil									
32 b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.					Not Applicable				
32 c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.					No				
	If yes, please furnish the details below									
32 d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year					No				
	If yes, please furnish details of the same									
32 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									
33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)					No				
	S.No	Section	Amount							
	Nil									
34 a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish					Yes				
	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)



SP INFRA SIDDHESHWAR PARADISE

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PARTNER

BRDS1165 5A	194A	Interest other than interest on securities	737152	737152	737152	73716	0	0	0
BRDS1165 5A	192	Salary	1743345	0	0	0	0	0	0
BRDS1165 5A	194C	Payment to contractors	60934097	60306665	60306665	676361	0	0	0
BRDS1165 5A	194H	Commission or brokerage	428000	428000	428000	42800	0	0	0
BRDS1165 5A	194J	Fees for professional or technical services	832700	832700	832700	83270	0	0	0

34 b Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time No
If not, 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
BRDS11655A	26Q	31/01/2018		Yes
BRDS11655A	26Q	31/05/2018		Yes

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

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment
BRDS11655A	5933	5933	2017-07-29
BRDS11655A	10521	10521	2017-12-08

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

Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any
Nil						

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

35 bA Raw materials :

Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage excess, if any
Nil									

35 bB Finished products :

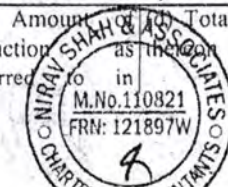
Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any
Nil							

35 bC By products :

Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any
Nil							

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

(a) Total amount of distributed profits	(b) Amount of reduction referred to in	(c) Amount of reduction as referred to in	Total tax paid	Amount	Dates of payment
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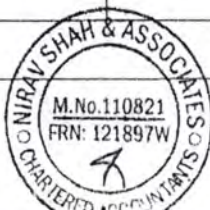
	section 115- O(1A)(i)	section 115- O(1A)(ii)		
	Nil			
37	Whether any cost audit was carried out			No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor			
38	Whether any audit was conducted under the Central Excise Act, 1944			Not Applicable
	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			
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			Not Applicable
	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			
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:			
No	Particulars	Previous Year	Preceding previous Year	
a	Total turnover of the assessee	106878097	53151324	
b	Gross profit / Turnover		%	%
c	Net profit / Turnover	3871413	106878097	3.62%
			1444690	53151324
d	Stock-in-Trade / Turnover		%	%
e	Material consumed/ Finished goods produced		%	%
(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 proceedings			
	Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received
	Nil			

Place **YADODARA**
Date **26/06/2018**

Name **CA. NIRAV SHAH**
Membership Number **110821**
FRN (Firm Registration Number) **0121897W**
Address **412 SANKET HEIGHTS NR. AKSHAR C
HOWK ATLADRA, Vadodara, GUJAR
AT, 390020.**

Form Filing Details	
Revision/Original	Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Furnitures & Fittings @ 10%								



S P INFRA SIDDHESHWAR PARADISE

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PAKINER

Total of Furnitures & Fittings @ 10%								0
Plant & Machinery @ 15%	1	13/12/2017	13/12/2017	13814	0	0	0	13814
Total of Plant & Machinery @ 15%								13814
Intangible Assets @ 25%								
Total of Intangible Assets @ 25%								0
Plant & Machinery @ 40%	2	19/12/2017	19/12/2017	52966	0	0	0	52966
Plant & Machinery @ 40%	2	30/06/2017	30/06/2017	57500	0	0	0	57500
Total of Plant & Machinery @ 40%								110466

Deduction Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount					
Furnitures & Fittings @ 10%								
Total of Furnitures & Fittings @ 10%				0				
Plant & Machinery @ 15%								
Total of Plant & Machinery @ 15%				0				
Intangible Assets @ 25%								
Total of Intangible Assets @ 25%				0				
Plant & Machinery @ 40%								
Total of Plant & Machinery @ 40%				0				



NIRAV SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 121897W

[Signature]

C.A. NIRAV SHAH (PROPRIETOR)
M.No. 110821

S.P INFRA- VADODARA.

NOTES FORMING PART OF 3CD REPORT FOR THE YEAR ENDING ON 31.03.2018

1. METHOD OF ACCOUNTING:

Assessee has followed mercantile system of Accounting. All provisions for unincurred expenses and Income accrued but not realized are made considering the principle of prudence and materiality. WIP (Revenue Recognized) is proportionate income recognized based on percentage completion method. As and when sale deed executed in favor of customer, same will be adjusted with WIP (Revenue Recognized).

2. PERSONAL EXPENDITURE:

There may be some element of Personal expenditure debited to Profit and Loss Accounts in respect of following heads of expenditure Viz. Office Expenses, etc. But it is not possible for me to ascertain the correct sum for the same.

3. AMOUNT INADMISSIBLE UNDER SECTION 40A(3) :

It is not possible for me to verify the payments made by cheques in excess of Rs. 10,000/- whether it has been made by account payees cross cheque or bank draft as necessary evidences are not in the possession of the assessee.

Assessee is dealing in construction activity, where large no. of labourers is involved and huge amount of labour payments are to be made to labourers. Mostly there are from un-organized sector and hence assessee has to make cash payments to them, payment made on one day may exceeds Rs. 10,000/- in cash but it has been made amongst several labourers. Hence in our opinion Sec. 40 A (3) will not be applicable to such transactions.

4. We have not obtained any confirmation from any of the debtors/ Creditors/ Depositors/ Bankers; it is accepted as per books of accounts.
5. We have verified the transactions recorded in the books of accounts with such documentary evidences as were made available and provided to us, where ever such documentary evidence were not available, we have relied upon the entries authenticated by the proprietor and as recorded in the books of accounts.

S P INFRA SIDDHESHWAR PARADISE



[Signature]

PARTNER

6. Audit U/s 44 AB of the I.T. Act, has been conducted on Test Check Basis as per generally accepted Auditing Principles.
7. We have relied on list of persons covered by Section 40-A(2)(b) of the I.T. Act 1961 furnished by the assessee.

8. Revenue Recognition: -

Revenue from constructed properties is recognized on the "percentage of Completion method" on a project-to-project basis. For each such project where revenue is to be recognized, a portion of the total sale consideration determined as per the duly executed agreements to sell / application forms (containing salient terms of agreements to sell), is recognized as revenue based on the percentage of actual project cost incurred to total estimated cost of that project. Estimated project cost includes cost of land / development rights, borrowing costs, overheads, estimated construction and development cost of such properties. The management revises the estimates of Project Cost periodically. The effects of such changes to estimates are recognized in the period in which such changes are determined

FOR S.P INFRA,
S.P. INFRA

X 5.13. Pmsys NAD
Partner

PARTNER PARTNER

PLACE : VADODARA
DATE : 26/06/2018



AS PER AUDIT REPORT OF EVEN DATE
FOR M/S NIRAV SHAH & ASSOCIATES
(CHARTERED ACCOUNTANTS)

CA. NIRAV SHAH
(PROPRIETOR)

MEMBERSHIP NO : 110821
FIRM REGI. NO: 121897W
PAN : ANLP S0688N