Form No 3CB
[See rule 6G(1)(b)]
Audit report under section 44AB of the Income-Tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. We have examined the balance sheet as on 31/03/2015, and the Profit and loss account for the period beginning from 01/04/2014 to ending on 31/03/2015, attached herewith of SUNDAY RESIDENCY, BLOCK NO.-755/1, F.P. NO 2014,T.P.-66, KOSAD SAYAN ROAD, OPP. SHRUSHTI ROW HOUSE, SURAT, GUJARAT-394107. PAN - ACOFS2888L.

2. We certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at BLOCK NO.-755/1, F.P. NO 2014,T.P.-66, KOSAD SAYAN ROAD, OPP. SHRUSHTI ROW HOUSE, SURAT, GUJARAT-394107 and 0 branches.

3. (a) We report the following observations/comments/discrepancies/inconsistencies, if any:

    OBSERVATIONS AND COMMENTS ARE AS PER CLAUSE NO. 5 BELOW.

    (b) Subject to above,-,

    (A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.

    (B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.

    (C) In our opinion and to the best of our information and according to the explanations 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, 2015 and

    (ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.

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

SHAH GOPANI & ASSOCIATES CHARTERED ACCOUNTANT SURAT

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

SN	Qualification Type	Observations/Qualifications
1	Records produced for verification of payments through account payee cheque were not sufficient	It is not practicable for us to verify whether the payments in excess of Rs. 20,000/- have been made otherwise than by account payee cheques or bank draft as the necessary evidences are not in possession of the assessee. [In reference to clause 21 (d)]
2	Others	The expenses in respect of which bills/documents or supporting are not available the same are authorized by the party through internal vouchers. For the purpose of audit we have relied on the vouchers authorized by the party.
3	Others	Assessee has adopted Project Completion method for accounting purpose in respect of its developing & building housing project. All the expenses related thereto and administrative expenses and financial charges pertaining to the project are debited to work-in-progress accocunt. Stock at the end of the year is physically verified and valued by the Partner. We have relied upon the certificate of partner for physical verification of the stock. [Note in reference to clause 14 (a)]

For Shah Gopani And Associates
Chartered Accountants

SHAH GOPANI & ASSOCIATES CHARTERED ACCOUNTANT SURAT

Rajesh Ramjibhai Gopani
(Partner)
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Date : 24/08/2015
Place : Surat