A. D. PARIKH & ASSOCIATES
CHARTERED ACCOUNTANTS

Ankit Parikh
(M.Com., L.L.B., FCA)

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

I have examined the balance sheet as on 31st March **2015** and the Profit and loss account for the period beginning from 01/04/2014 to ending on 31/03/2015 attached herewith, of

Name of the Assessee	**SHALIGRAM INFRA PROJECTS LLP**
Address	**SURVEY NO. 210/1 TPS NO.50 SHALIGRAM HOUSE OPP MAN BUNGLOWS NR HETDIL PARTY PLOT B/H RAJPATH CLUB BODAKDEV AHMEDABAD, GUJARAT-380054**
Permanent Account Number	**ACPFS7047A**

2. I 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 SURVEY NO. 210/1 TPS NO.50 SHALIGRAM HOUSE B/H RAJPATH CLUB BODAKDEV AHEMDABAD 380054 and 0 Branches
3. (a) I report the following observations / comments / discrepancies / inconsistencies, if any
   Subject to Note 6 of Schedule 16 of Notes forming parts of accounts
   (b) Subject to above:-
   (A) I have obtained all the information and explanation which, to the best of my knowledge and belief, were necessary for the purposes of the audit.
   (B) in my opinion, proper books of account have been kept by the HEAD office and branches of the assessee so far as appears from my examination of the books.
   (C) in my opinion and to the best of my information and according to the explanation given to me, 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 Loss 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.
5. In my opinion, and to the best of my information and according to explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any:

Sr.No.	Qualification Type	Observation/Qualifications
1.	Records necessary to verify personal nature of expenses not maintained by the assessee.	On the basis of prima facie evidence available with the Assessee, it is not possible for me to determine the personal expenses debited to the Profit and Loss account. Again the expenses incurred under contractual obligation and normal business practices have not been treated as personal expenses
2.	Amount of expense related to exempt income u/s 14A of Income-tax Act, 1961 could not be ascertained	Prima facia, on the scrutiny of accounts, no deduction has been found in admissible in terms of section 14A
3.	Creditors under micro, small and medium Enterprises Development Act, 2006 are not ascertainable	As the firm has not received information from the suppliers regarding their status under the Micro, Small & Medium enterprise Devlopment Act, 2006, I am unable to comment on the same.
4.	Others	Subject to Note 6 of Schedule 16 of Notes Forming Part of Accounts
5.	Others	As the Assessee is engaged in the business of Construction and devlotpment Residential Property, the details of ratio are not applicable

For, **A. D. PARIKH & ASSOCIATES**
PROPRIETOR

A. D. PARIKH & ASSOCIATES M.No. 122482 CHARTERED ACCOUNTANTS

(M.No. 122482)

Place : AHMEDABAD
Date : 10/09/2015

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