SOHAM INFRABUILD PRIVATE LIMITED

TAX AUDIT REPORT
FOR THE YEAR ENDED
ON 31-03-2020

--AUDITOR--

M/S DHIREN SHAH & CO.

CHARTERED ACCOUNTANTS

2ND FLOOR, SWASTIK AVENUE,

SWASTIK SOCIETY, NAVRANGPURA,

AHMEDABAD - 380009.

DHIREN SHAH
B.Com., F.C.A.
KARAN SHAH
B.Com., F.C.A.

DHIREN SHAH & CO.
CHARTERED ACCOUNTANTS

2ND & 3RD FLOOR, SWASTIK AVENUE, OPP. OMKAR HOUSE, C.G. ROAD, NAVRANGPURA, AHMEDABAD-380 009.
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FORM NO.3CA

AUDITOR'S REPORT

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

AUDIT REPORT UNDER SECTION 44AB OF THE INCOME TAX ACT, 1961 IN THE CASE WHERE THE ACCOUNTS OF THE BUSINESS OR PROFESSION OF A PERSON HAVE BEEN AUDITED UNDER ANY OTHER LAW.

1. We report that the statutory audit of **SOHAM INFRABUILD PRIVATE LIMITED**, 404/E, Sahajanand Shopping Centre, Opp. Swaminarayan Temple, Shahibaug, Ahmedabad-380004 (P.A.N. AALCS 7815 B) was conducted by us in pursuance of the provisions of the Act, and we annex hereto a copy of their audit report dated 26.09.2020 along with a copy of each of :-

   (a) the audited Statement of Profit & Loss for the period beginning from 01-04-2019 to ending on 31-03-2020,

   (b) the audited Balance Sheet as at 31st March,2020,

   (c) Documents declared by the said Act to be part of, or annexed to, the Statement of Profit & Loss and Balance Sheet.

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

3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form 3CD are true and correct.

For, DHIREN SHAH & CO.,
CHARTERED ACCOUNTANTS,
Firm Reg.No.: 114633W

DHIREN SHAH & CO. * CHARTERED ACCOUNTANTS *

Place: Ahmedabad.
Date : 26.09.2020

(KARAN SHAH)
PARTNER
MEM.NO: 138211
UDIN : 20138211AAAAFB4003

F O R M NO. 3CD
(As amended)
[See rule 6G(2)]

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

PART A					
1			Name of the Assessee	:	**SOHAM INFRA BUILD PRIVATE LIMITED**
2			Address	:	404/E, Sahajanand Shopping Centre, Opp. Swaminarayan Temple, Shahibaug, Ahmedabad-380004
3			Permanent Account Number	:	AALCS7815B
4			Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, custom duty, etc. if yes, registration number GST number or any other identification number allotted for the same.	:	GST No. :- 24AALCS7815B1ZG
5			Status	:	Private Limited company
6			Previous year	:	2019-20
7			Assessment year	:	2020-21
8			Indicate the relevant clause of section 44AB under which the audit has been conducted	:	Tax Audit has been conducted U/S 44AB(a)
PART B					
9	(a)		If firm or Association of Persons, indicate names of Partners/members and their profit sharing ratios.		N.A.
	(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.		N.A.
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.)		The assessee company is engaged in the real estate development and construction activities.
	(b)		If there is any change in the nature of business or profession, the particulars of such change.		As per the information and explanations given to us by the management, there is no change in the nature of business as compared to the nature of business carried out in the immediately preeceding previous year.
11	(a)		Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.		Books of account are not prescribed under section 44AA of I.T. Act,1961.

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	(b)		List of books of account maintained and the address at which the books of accounts are kept		**Annexure "A"**
			(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.)		
	(c)		List of Books of account and nature of relevant documents examined.		**Annexure "A"**
12			Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant sections(44AD,44AE, 44AF, 44B, 44BB, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)		No
13	(a)		Method of accounting employed in the previous year.		The company has followed mercantile system of accounting in respect of all items of income and expenditure which have a material bearing on the statement of profit & loss. For the Project Dev Prayag the company is following percentage completion method for recognizing revenue as per the guidance note on accounting for Real Estate Transactions (Revised) 2012 issued by ICAI and for the project Dev Parivesh the company is recognizing revenue as and when the conveyance deed in favour of buyer has been executed and physical possetion of unit/s and risk & reward in an immovable property has been transferred to buyer as per Accounting standard-9 and guidance note on accounting for Real Estate Transactions (Revised) 2012 issued by ICAI .
	(b)		Whether there has been any change in the method of accounting employed *vis-à-vis* the method employed in the immediately preceding previous year.		No. There is no any change in the method of accounting employed in the immediately preceding previous year.
	(c)		If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.		-N.A.-
	(d)		Details of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under section 145 and the effect thereof on the profit or loss.		-N.A.-
	(e)		If answer to (d) above is in affirmative, give details of such adjustments:		NO
	(f)		Disclosures as per ICDS		**ANNEXURE-"B"**
14	(a)		Method of valuation of closing stock employed in the previous year.		Land lying as stock are valued at its total cost i.e. purchase cost as well as other expenses directly attributable to land. Closing Stock of units of the scheme Dev Pride and other inventory are valued at lower of cost or net realizable value. Closing construction WIP of scheme Dev Parivesh is valued at cost.

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	(b)		Details of deviation, if any, from the method of valuation prescribed under section 145 A, and the effect thereof on the profit or loss.		Nil
15			Give the following particulars of the capital asset converted into stock-in-trade: -		No Capital Asset has been converted into stock in trade.
	(a)		Description of capital assets;		
	(b)		Date of acquisition;		
	(c)		Cost of acquisition;		
	(d)		Amount at which the asset is converted into stock-in-trade;		
16			Amount not credited to the profit and loss account, being,---		
	(a)		the items falling within the scope of section 28;		The deposit given to Torrent Power Limited is transferred to members with transfer of possession of unit to the respective members, so the Deposit of Torrent Power Limted is not reflected in the balance sheet of the company. However, as earlier, the company possessed the said deposit, Torrent Power Limited has deducted TDS of Rs. 2,873/- in the PAN of the company on interest paid of Rs. 28,728/- on the said deposits. Hence the said interest is also not reflected in the statement of profit & loss of the company as it is not actually received by the company but reflected in 26AS of the company.
	(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 refunds are admitted as due by the authorities concerned;		Nil
	(c)		escalation claims accepted during the previous year;		Nil
	(d)		any other item of income;		Nil
	(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 land or building transferred during the previous year for a consideration less than value adopted or assessed by authority of state government. **Refer Annexure - C** Note : We have taken the word "transferred" to mean conveyance deed executed and not flat/shops booked or banakhat executed.

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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 : -		Annexure -"D"
	(a)		Description of assets/block of assets.		
	(b)		Rate of Depreciation.		
	(c)		Actual cost or written down value, as the case may be.		
	(d)		Addition/deductions during the year with dates; in the case of any addition of assets, date put to use; including adjustments on account of----		
			(i) Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944, in respects 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		
	(e)		Depreciation Allowable		
	(f)		Written Down value at the end of the year.		
19			Amount admissible under sections-		
	(a)		32AC		Nil
	(b)		32AD		Nil
	(c)		33AB		Nil
	(d)		33ABA		Nil
	(e)		35(1)(i)		Nil
	(f)		35(1)(ii)		Nil
	(g)		35(1)(iia)		Nil
	(h)		35(1)(iii)		Nil
	(i)		35(1)(iv)		Nil
	(j)		35(2AA)		Nil
	(k)		35(2AB)		Nil
	(l)		35ABB		Nil
	(m)		35AC		Nil
	(n)		35AD		Nil
	(o)		35CCA		Nil
	(p)		35CCB		Nil
	(q)		35CCC		Nil
	(r)		35CCD		Nil
	(s)		35D		Nil
	(t)		35DD		Nil
	(u)		35DDA		Nil
	(v)		35E		Nil
		(a)	debited to the profit and loss account (showing the amount debited and deduction allowable under each section seperately);		Nil
		(b)	Amount admissible as per the provisions of the income tax act,1961 and also fulfils the conditions if any specified under the conditions if any specified under the relevant 14 provisions of Income-tax Rules, 1952 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)].		No
	(b)		Details of contributions received from employees for various funds as referred to in section 36(1)(va)		Annexure-"E"

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21			Amounts debited to profit and loss account, being:-		
	(a)		Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.		Donation : Rs 31,000/- Income Tax Provision : Rs. 30,00,000/- Short provision of income Tax: 29,172/-
	(b)		amounts inadmissible under section 40 (a);		Interest on TDS of Rs. 12/- Penalty of Rs. 988/-
		(i)	as payment to non-resident referred to in sub-clause (i)		NA
		(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		
		(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)		NA
			(I) date of payment		
			(II) amount of payment		
			(III) nature of payment		
			(IV) name and address of the payee		
			(V) amount of tax deducted		
		(ii)	as payment referred to in sub-clause (ia)		No such payment was made without deducting and depositing TDS, where TDS was required to be deducted as per provisions of the Act.
		(A)	Details of payment on which tax is not deducted		
			(I) date of payment		N.A
			(II) amount of payment		
			(III) nature of payment		
			(IV) name and address of the payee		
		(B)	Details of payment on which tax has been deducted but has not been paid on or before duedate specified in subsection (1) of section 139		
			(I) date of payment		N.A
			(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		
		(iii)	under sub-clause (ic) [whereever applicable]		Nil
		(iv)	under sub-clause (iia)		
		(v)	under sub-clause (iib)		
		(vi)	under sub-clause (iii)		
			(A) date of payment		
			(B) amount of payment		
			(C) name and address of the payee		
		(vii)	under sub-clause (iv)		
		(viii)	under sub-clause (v)		
		(c)	Amounts debited to profit and loss account being interest, salary, bonus, commission, remuneration inadmissible under section 40(b)/ 40(ba) and computation there of;		N.A.

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		(d)	Disallowance/deemded income under section 40A(3):		NIL
		(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, Amount inadmissible u/s. 40A(3) read with Rule 6DD Rs. Nil. This information is given Subject to note given. In respect of Payment made by cheque / draft , it is not possible for us to verify whether the payment in excess of Rs. 10000/- or more have been made otherwise then by account payee cheque or draft as the necessary evidence is not in possession of the company .
		(B)	On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under 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, Amount inadmissible u/s. 40A(3) read with Rule 6DD Rs. Nil. This information is given Subject to note given. In respect of Payment made by cheque / draft , it is not possible for us to verify whether the payment in excess of Rs. 10000/- or more have been made otherwise then by account payee cheque or draft as the necessary evidence is not in possession of the company .
		(e)	provision for payment of gratuity not allowed under section 40A(7)		Nil
		(f)	any sum paid by the assessee as an employes not allowed under section 40A(9)		Nil
		(g)	particulars of any liability of a contingent in nature;		Nil
		(h)	amount of deduction inadmissible in term of section 14A in respect of the expenditure incurred in relation to income which doesnot form part of the total income		N.A
			(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).		**Annexure- "F"**
24			Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.		Nil
25			Any amount of profit chargeable to tax under section 41 and computation thereof.		
26			In respect of any sum referred to in clauses (a), (b),(c),(d),(e),(f) or (g) of section 43B, the liability for which :-		
			(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		N.A.
			(a) paid during the previous year;		
			(b) not paid during the previous year.		

			(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);		**Annexure- "G"**
			(b) not paid on or before the aforesaid date.		Nil
			* State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, import, etc., is passed through the profit and loss account.		Yes
27	(a)		Amount of Central Value Added Tax credits availed of or utilized 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.		N.A.
	(b)		Particulars of income or expenditure of prior period credited or debited to the profit and loss account.		Nil
28			Whether during the year the assessee has received any property, being share of a company not being a company in which public is substatially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia), if yes, please furnish the details of the same.		No.
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 referes to in section 56(2)(viib), if yes, please furnish the details of the same.		No.
29A		(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources'as referred to in clause (ix) of sub-section (2) of section 56?		No.
		(b)	If yes, please furnish the following details:		
			(i) Nature of income:		
			(ii) Amount (in Rs.) thereof:		
29B		(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56?		NO
		(b)	If yes, please furnish the following details:		
			(i) Nature of income:		
			(ii) Amount (in Rs.) thereof:		
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].		Nil

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30A		(a)	Whether primary adjustment to transfer price, as referred to in subsection (1) of section 92CE, has been made during the previous year?		NO
		(b)	If yes, please furnish the following details:-		
			(i) Under which clause of sub-section (1) of section 92CE primary adjustment is made?		
			(ii) Amount (in Rs.) of primary adjustment:		
			(iii) Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE?		
			(iv) If yes, whether the excess money has been repatriated within the prescribed time		
			(v) If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time:		
30B		(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B?		NO
		(b)	If yes, please furnish the following details:-		
			(i) Amount (in Rs.) of expenditure by way of interest or of similar nature incurred:		
			(ii) Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.):		
			(iii) Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above:		
			(iv) Details of interest expenditure brought forward as per sub-section (4) of section 94B:		
			(v) Details of interest expenditure carried forward as per sub-section (4) of section 94B:		
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 :-		**ANNEXURE- H**
			(i) name, address and permanent account number (if available with the assessee) of the lender or despositor;		
			(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		

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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:-		ANNEXURE- H
			(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) maximum amount outstanding in the account at any time during the previous year;		
			(v) 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		
			(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)		
		(ba)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account:-		N.A.
			(i) Name, address and Permanent Account Number (if available with the assessee) of the payer;		
			(ii) Nature of transaction;		
			(iii) Amount of receipt (in Rs.);		
			(iv) Date of receipt;		
		(bb)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-		N.A.
			(i) Name, address and Permanent Account Number (if available with the assessee) of the payer;		
			(ii) Amount of receipt (in Rs.);		

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		(bc)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-		N.A.
			(i) Name, address and Permanent Account Number (if available with the assessee) of the payee;		
			(ii) Nature of transaction;		
			(iii) Amount of payment (in Rs.);		
			(iv) Date of payment;		
		(bd)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-		N.A.
			(i) Name, address and Permanent Account Number (if available with the assessee) of the payee;		
			(ii) Amount of payment (in Rs.);		
			(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)		
		(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:— .		ANNEXURE- H
			(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 repaid by an account payee cheque or an account payee bank draft.		

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		(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:—		**ANNEXURE- H**
			(i) name, address and Permanent Account Number (if available with the assessee) of the payer;		
			(ii) repayment 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.		
		(e)	(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:—		**ANNEXURE- H**
			(i) name, address and Permanent Account Number (if available with the assessee) of the payer;		
			(ii) repayment 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.		
			(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)".		
32	a		Details of brought forward loss or depreciation allowance, in the following manner, to the extent available		Not Applicable.
	b		whether a change in shareholding of the company has taken place in the previous year due to which the losses incured prior to the previous year cannot be allowed to be carried forward in terms of section 79		Not Applicable.
	c		Whether the assssee has incurred any speculation loss referred to in section 73 during the previous year, if yes, pleas furnish the details of the same.		NO
	d		Whether the assssee has incurred any loss referred to in section 73A in respect of any specified buiness during the previous yesr, if yes, pleas furnish the details of the same.		Not Applicable.
	e		In case of company, please state whether the company is deemed to be carrying on a speculation business as referred in explaination to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.		NO

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33			Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)		**Annexure - I**
34	a		Whether the assessee is required to deduct or collect tax as per provisions of Chapter XVII-B or Chapet XVII-BB, If yes plese furnish:		**Annexure - J**
	b		whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:		**ANNEXURE - J(i)**
	c		Whether the assessee is liable to pay interest under section 201(1A) or Section 206C(7). If yes, Please furnish:		**Annexure - J(ii)**
35	a		In the case of a trading concern, give quantitative details of principal items of goods traded:		Not Applicable.
			(i) opening stock;		
			(ii) purchases during the previous year;		
			(iii) sales during the previous year;		
			(iv) closing stock;		
			(v) shortage/excess, if any.		
	b		In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products & by-products:		Not Applicable.
		A.	Raw materials :		Not Applicable.
			(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.		
36			In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form:-		Not Applicable.
	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)		
	b		total tax paid thereon		
	c		dates of payment with amounts		
36A		(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2?		
		(b)	If yes, please furnish the following details:-		
			(i) Amount received (in Rs.):		
			(ii) Date of receipt:		

HIREN SHAH & CO. CHARTERED ACCOUNTANTS

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 reported/ identified by a cost auditor		No cost audit was required.
38			Whether any audit was conducted under the Central Excise Act, 1944, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/ identified by auditor		No Audit conducted under the Central Excise Act,1944.
39			Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services.if yes, give details of disqualification or disagreement on any matter/item/value/quantity as may be reported/ identified by auditor.		No Such Audit was Carried out during the year under Consideration.
40			Details regarding turnover, gross profit, etc., for the previous year and preceding previous year		
	a		Total turnover of the assessee		**Annexure - K**
	b		Gross profit/Turnover		
	c		Net profit/Turnover		
	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		
42		(a)	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?		NO, the assessee is not required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B . However the assessee has filled "SFT Preliminary Response" for Specified Financial Transactions on 27.06.2020 vide Income-tax Department Reporting Entity Identification Number(ITDREIN) - AAFCV1120Q.AZ554
		(b)	If yes, please furnish:		N.A

DHIREN SHAH & CO. CHARTERED ACCOUNTANTS

43		(a)	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286		No
		(b)	if yes, please furnish the following details:		N.A
			(i) Whether report has been furnished by the assessee or its parent entity		
			or an alternate reporting entity		
			(ii) Name of parent entity		
			(iii) Name of alternate reporting entity (if applicable)		
			(iv) Date of furnishing of report		

FOR, SOHAM INFRABUILD PRIVATE LIMITED

NARENDRAKUMAR PATEL
DIRECTOR
DIN : 01860841

Place: Ahmedabad
Date : 26.09.2020

FOR, DHIREN SHAH & CO.,
CHARTERED ACCOUNTANTS
Firm Reg. No.: 114633W

(KARAN SHAH)
PARTNER
Memb. No. 138211

Place: Ahmedabad
Date : 26.09.2020
UDIN: 20138211AAAAFB4003

SOHAM INFRABUILD PRIVATE LIMITED

ASSESSMENT YEAR 2020-21

ANNEXURE FORMING PART OF FORM 3 CD FOR THE YEAR ENDED ON 31-03-2020

Annexure "A"

Clause 11 (b) & (c)

Books of Accounts maintained and examined

Sr. No.	Particular of books maintained	Address of locations where books of account are maintained
1	Purchase Register	404/E, Sahajanand Shopping Centre, Opp. Swaminarayan Temple, Shahibaug, Ahmedabad-380004
2	Sales Register	
3	Cash Book	
4	Bank Book	
5	Ledger	
6	Journal Register	

Note : 1. The Above Books of accounts have been examined on test check basis.
2. The above books of accounts are maintained on computerised system.

Books of Accounts and relevant documents examined.

Sr. No.	Particulars
1	Purchase Register with bills of purchase
2	Sales Register with sale deeds
3	Cash Book with relevant cash vouchers
4	Bank Book with bank statements
5	Ledgers
6	Journal Register with vouchers

SOHAM INFRABUILD PRIVATE LIMITED

ASSESSMENT YEAR 2020-21

ANNEXURE FORMING PART OF FORM 3 CD FOR THE YEAR ENDING AS ON 31-03-2020

Annexure "B"

Clause 13 (f) : Disclosures as per ICDS

ICDS-I : Accounting Policies	All significant accounting policies adopted are disclosed in the Notes to the attached Financial Statements Note-T.
ICDS-II : Valuation of Inventories	Land lying as stock are valued at its total cost i.e. purchase cost as well as other expenses directly attributable to land. Closing Stock of units of the scheme Dev Parivesh is valued at lower of cost or net realizable value.
ICDS-III Construction Contracts	The assessee company is builder- developer and executing its real estate projects on its own land and the assessee company is not a contractor, hence ICDS- III - "Construction Contract" is not applicable to the assessee company.
ICDS-IV Revenue Recognition	**<u>Dev Parivesh :</u>** The company has completed the development and construction of residential scheme of Total 54 Units namely "Dev Parivesh", on land bearing Survey No. 282/A at Motera in FY 2018-19. The BU permission of the scheme has been received on 27.03.2019. The company is recognizing revenue on the basis of conveyance deed executed and possession given to the respective buyers and risk and reward in an immovable property has been transferred to the member/purchaser as per Accounting Standard – 9 (AS-9) and Guidance note on Accounting for Real Estate Transactions (Revised), 2012 issued by ICAI. During the year under consideration 52 conveyance deed has been executed and physical possession has been handed over to respective buyer / member and risk and reward in such immovable property has also been transferred in favour of any buyer and hence revenue has been recognized in respect of those 52 units of the said scheme during the year under consideration. **<u>Dev Pride Scheme :</u>** During the year, the company has executed 1 conveyance deed (and last also) in "Dev Pride" Scheme in which the development and construction work had been completed in F.Y. 2014-15. The "Dev Pride" is commercial cum residential scheme comprises of 49 Residential Flats and 14 shops. Revenue is recognized on the basis of conveyance deed executed and possession given to the prospective buyer. Interest income is recognised on time proportion basis taking into account the outstanding amount and rate of interest agreed upon.
ICDS-V Tangible Fixed Assets	Refer Annexure D in relation to clause 18 of Form 3CD
ICDS-VI Changes in Foreign Exchange Rates	The company does not have any transactions pertaining to foreign exchange. Hence the same ICDS is not applicable.
ICDS-VII Government Grants	The company has not received any government grant during the relevant assessment year. Hence the same ICDS is not applicable
ICDS-VIII Securities	The company has not purchased / sold any securities during the relevant assessment year and it is also not in the possession of any securities as investments. Hence the same ICDS is not applicable.
ICDS-IX Borrowing Costs	Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. All other borrowing costs are charged to Statement of Profit and Loss account.
ICDS-X Provisions, Contingent Liabilities & Contingent Assets	As per "**Note-1**"

DHIREN SHAH & CO. CHARTERED ACCOUNTANTS

Note 1:

Nature of Provision	Balance at the beginning of the year	Additional Provision made during the year	Amount incurred against the provision	Unused amounts reversed during the previous year	Amount of expected reimbursement	Balance at the end of the year
UNPAID ELECTRICITY BURNING EXPENSE	9,513	2,228	9,513	-	-	2,228
UNPAID LEGAL & PROFESSIONAL	34,900	33,001	9,900	-	-	58,001
UNPAID TELEPHONE EXPENSE	188		188	-	-	-
PROFESSIONAL TAX ON SALARY	1,310	2,140	1,310	-	-	2,140
EMPLOYEE PF	14,219	11,831	14,219	-	-	11,831
ESIC	4,639	2,888	4,639	-	-	2,888
TDS ON INTEREST	574,539	703,150	574,539	-	-	703,150
TDS ON LABOUR	22,342	11,144	22,342	-	-	11,144
TDS ON PROFESSIONAL FEES	18,500	10,990	18,500	-	-	10,990
TDS ON SALARY	377,000	25,000	377,000	-	-	25,000
RCM CGST PAYABLE	4,275	3960	4275	-	-	3,960
RCM SGST PAYABLE	4,275	3960	4275	-	-	3,960
Total	**1,065,700**	**810,292**	**1,040,700**	-	-	**835,292**

There are no contingent assets and liability at the end of the year.

DHIREN SHAH & CO. * CHARTERED ACCOUNTANTS *

SOHAM INFRA BUILD PRIVATE LIMITED

Annexure- C

ANNEXURE FORMING PART OF FORM 3 CD FOR THE YEAR ENDING AS ON 31-03-2020

SR NO.	UNIT NO.	DOCUMENT DATE (A)	SQ.MTR OF SUPER BUILT UP AREA (B)	NAME OF PURCHASER (C)	PAN OF PURCHASER (D)	VALUE OF DOCUMENT (E)	STAMP DUTY (F)	REGISTRATION CHARGES (G)	STAMP DUTY & REGI.CHARGES BORNE BY SELLER / PURCHASER (H)	% OF STAMP DUTY TO SALES VALUE (I)=(F) / (E)	% OF REGI.CHARGES TO SALES VALUE (J) = (G)/ (E)	JANTRI RATE (K)	JANTRI VALUE (per square metre of super builtup area) (L) = (K) * (B)	DIFFERENCE BETWEEN DOCUMENT VALUE AND JANTRI VALUATION (M)=(E)-(L)
DEV PARIVESH														
1	A-101	10.05.2019	68.21	RAJU SUNDARDAS RAJPUT	AMFPR 5492 Q	2,650,000	**129,850**	**26,500**	PURCHASER	4.90%	1.00%	**6,600**	450,186	(2,199,814)
2	A-102	11.04.2019	65.08	KANUBHAI VADILAL RATHOD	ABKPR 4370 F	2,400,000	**117,600**	**24,000**	PURCHASER	4.90%	1.00%	**6,600**	429,528	(1,970,472)
3	A-201	08.05.2019	68.11	1) ASHA DEVI 2) SANJEEV KUMAR	FFDPD 1106 R DDFPK 6652 H	2,700,000	**132,300**	**27,000**	PURCHASER	4.90%	1.00%	**6,600**	449,526	(2,250,474)
4	A-202	30.04.2019	65.08	1) RAKSHA KARAN PARMAR 2) KARAN C PARMAR	EVZPK 9331 J BAVPP 3958 E	2,600,000	**127,400**	**26,000**	PURCHASER	4.90%	1.00%	**6,600**	429,528	(2,170,472)
5	A-203	01.07.2019	84.99	1) VISHAL PRAKASHCHAND SAKARIA	AADPS 1681 A ATEPS 6795 F	3,500,000	**171,500**	**35,000**	PURCHASER	4.90%	1.00%	**6,600**	560,934	(2,939,066)
6	A-204	08.05.2019	84.99	SANKETKUMAR ARVINDBHAI SHAH	BEAPS 7908 L	3,400,000	**166,600**	**34,000**	PURCHASER	4.90%	1.00%	**6,600**	560,934	(2,839,066)
7	A-301	20.04.2019	68.11	DATANIYA SANJAYBHAI DHANJIBHAI	AOGPD 9632 R	2,800,000	**137,200**	**28,000**	PURCHASER	4.90%	1.00%	**6,600**	449,526	(2,350,474)
8	A-302	16.04.2019	65.08	1) RAMESHCHANDRA GORKHAJI PARMAR 2) SUNDERBEN R. PARMAR	AAGPP 2647 E AAJPP 6797 L	2,650,000	**129,850**	**26,500**	PURCHASER	4.90%	1.00%	**6,600**	429,528	(2,220,472)
9	A-303	06.06.2019	84.99	1) YOGESH BALWANTRAI BATRA 2) AARTI YOGESHKUMAR BATRA	AGQPB 7516 C AZBPB 1681 Q	3,500,000	**171,500**	**35,000**	PURCHASER	4.90%	1.00%	**6,600**	560,934	(2,939,066)
10	A-304	08.11.2019	84.99	BHARATKUMAR RANCHHODBHAI PAREKH	ACHPN4087F	3,500,000	**171,500**	**35,000**	PURCHASER	4.90%	1.00%	**6,600**	560,934	(2,939,066)
11	A-401	24.05.2019	68.11	SANGEETA NIKHIL KUMAR	ENLPS 8119 G	2,700,000	**132,300**		PURCHASER	4.90%	0.00%	**6,600**	449,526	(2,250,474)
12	A-402	20.04.2019	65.08	BHAUMIK RANJIT PARIKH	AUMPP 4932 C	3,000,000	**147,000**	**30,000**	PURCHASER	4.90%	1.00%	**6,600**	429,528	(2,570,472)

SR NO.	UNIT NO.	DOCUMENT DATE (A)	SQ.MTR OF SUPER BUILT UP AREA (B)	NAME OF PURCHASER (C)	PAN OF PURCHASER (D)	VALUE OF DOCUMENT (E)	STAMP DUTY (F)	REGISTRATION CHARGES (G)	STAMP DUTY & REGI.CHARGES BORNE BY SELLER / PURCHASER (H)	% OF STAMP DUTY TO SALES VALUE (I)=(F) / (E)	% OF REGI.CHARGES TO SALES VALUE (J) = (G)/ (E)	JANTRI RATE (K)	JANTRI VALUE (per square metre of super builtup area) (L) = (K) * (B)	DIFFERENCE BETWEEN DOCUMENT VALUE AND JANTRI VALUATION (M)=(E)-(L)
13	A-403	06.06.2019	84.99	CHANDRAPRAKASH BHOLARAM BATRA	AFAPB 4918 D	3,500,000	171,500	35,000	PURCHASER	4.90%	1.00%	6,600	560,934	(2,939,066)
14	A-404	10.05.2019	84.99	MADANLAL SAKHARAMJI SUTHAR	AJYPS 8777 M	3,050,000	149,450	30,500	PURCHASER	4.90%	1.00%	6,600	560,934	(2,489,066)
15	A-501	19.07.2019	68.11	1) SHIKH TARASINGH C 2) PRAVINKAUAR TARASING SHIKH	BSRPS 4845 M EFQPS 2561 D	2,700,000	132,300	27,000	PURCHASER	4.90%	1.00%	6,600	449,526	(2,250,474)
16	A-502	20.04.2019	65.08	MANPAL KANTILAL KOTHARI	AQWPK 9564 B	2,600,000	127,400	26,000	PURCHASER	4.90%	1.00%	6,600	429,528	(2,170,472)
17	A-503	25.04.2019	84.99	MARY DOROTHI PINTO	AHWPP 1026 E	3,500,000	171,500		PURCHASER	4.90%	0.00%	6,600	560,934	(2,939,066)
18	A-504	20.04.2019	84.99	JOSEPH JOHN LOBO	ABBPL 9096 M	3,500,000	171,500	35,000	PURCHASER	4.90%	1.00%	6,600	560,934	(2,939,066)
19	A-601	27.09.2019	68.11	1) SURESH KUMAR B JAIN 2) KOMAL JAIN	AGCPJ 0277 A AVQPB 1382 H	2,900,000	142,100	29,000	PURCHASER	4.90%	1.00%	6,600	449,526	(2,450,474)
20	A-602	01.07.2019	65.08	1) DIMPAL DILESH KUMAR SUTHAR 2) DILESH KUMAR SUTHAR	LVPPS 0390 L BYIPS 6017 E	2,700,000	132,300	27,000	PURCHASER	4.90%	1.00%	6,600	429,528	(2,270,472)
21	A-603	20.04.2019	84.99	JAIN DARSHAN SURESHKUMAR	ARZPJ 5365 P	3,100,000	151,900	31,000	PURCHASER	4.90%	1.00%	6,600	560,934	(2,539,066)
22	A-604	20.04.2019	84.99	NITINKUMAR SHYAMSUNDAR BARIYA	AVCPB 0795 Q	3,500,000	171,500	35,000	PURCHASER	4.90%	1.00%	6,600	560,934	(2,939,066)
23	A-701	10.07.2019	66.57	1) DEEPAK IRMALI 2) SHARON DEEPAK IRMALI	ABZPI 7404 A AZXPC 9077 D	2,800,000	137,200	28,000	PURCHASER	4.90%	1.00%	6,600	439,362	(2,360,638)
24	A-702	31.08.2019	67.20	GIRISH PADONIA	BEBPP 4926 G	2,950,000	144,550	29,500	PURCHASER	4.90%	1.00%	6,600	443,520	(2,506,480)
25	A-703	30.12.2019	67.20	1) SUMAN KAPOOR 2) SHASHIKANT KAPOOR 3) MILAN KAPOOR	BAAPK 6907 P ACHPK 7411 Q	3,000,000	147,000	30,000	PURCHASER	4.90%	1.00%	6,600	443,520	(2,556,480)

DHIREN SHAH & CO. * CHARTERED ACCOUNTANTS

SR NO.	UNIT NO.	DOCUMENT DATE (A)	SQ.MTR OF SUPER BUILT UP AREA (B)	NAME OF PURCHASER (C)	PAN OF PURCHASER (D)	VALUE OF DOCUMENT (E)	STAMP DUTY (F)	REGISTRATION CHARGES (G)	STAMP DUTY & REGI.CHARGES BORNE BY SELLER / PURCHASER (H)	% OF STAMP DUTY TO SALES VALUE (I)=(F) / (E)	% OF REGI.CHARGES TO SALES VALUE (J) = (G)/ (E)	JANTRI RATE (K)	JANTRI VALUE (per square metre of super builtup area) (L) = (K) * (B)	DIFFERENCE BETWEEN DOCUMENT VALUE AND JANTRI VALUATION (M)=(E)-(L)
26	B-101	03.06.2019	84.73	1) SANGITABEN RAMESHBHAI CHAUHAN 2) CHAUHAN MANOJ RAVJIBHAI	BLSPC 9373 A APAPC 8713 M	3,300,000	161,700	33,000	PURCHASER	4.90%	1.00%	6,600	559,218	(2,740,782)
27	B-102	16.11.2019	83.15	MANOJKUMAR JAIN	AGYPJ 5793 M	3,100,000	151,900	31,000	PURCHASER	4.90%	1.00%	6,600	548,790	(2,551,210)
28	B-103	28.08.2019	83.07	RAKHI VISHAL JAIN	AGYPJ 5773 H	3,025,000	148,225		PURCHASER	4.90%	0.00%	6,600	548,262	(2,476,738)
29	B-104	30.04.2019	84.73	1) LAXMAN R KHAVANEKAR 2) VIJAY R. KHAVANEKAR	AKWPK 0116 H BRDPK 9535 K	3,400,000	166,600	34,000	PURCHASER	4.90%	1.00%	6,600	559,218	(2,840,782)
30	B-201	17.07.2019	84.73	ALPABEN RAJESHKUMAR DOSHI	ADRPS 5246 G	3,310,000	162,190		PURCHASER	4.90%	0.00%	6,600	559,218	(2,750,782)
31	B-202	14.10.2019	83.15	1) SWAPNIL LALITKUMAR SHAH 2) NIKITA SWAPNIL	CZHPS9641D HPWPS6484C	3,400,000	166,600	34,000	PURCHASER	4.90%	1.00%	6,600	548,790	(2,851,210)
32	B-203	16.04.2019	83.07	HARESHKUMAR DHIRUBHAI SOLANKI	CBVPS 7788 B	3,500,000	171,500	35,000	PURCHASER	4.90%	1.00%	6,600	548,262	(2,951,738)
33	B-204	10.05.2019	84.73	1) TINA ARVINDKUMAR BHANSALI 2) ARVINDKUMAR GAUTAMCHAND BHANSALI	AWMPT 2316 G AULPB 8618 C	3,150,000	154,350	31,500	PURCHASER	4.90%	1.00%	6,600	559,218	(2,590,782)
34	B-301	24.07.2019	84.73	HIRENKUMAR CHHOTELAL BALAI	AURPB 9754 F	3,500,000	171,500	35,000	PURCHASER	4.90%	1.00%	6,600	559,218	(2,940,782)
35	B-302	20.09.2019	83.15	RASHMI W/o SUSHILKUMAR	CKLPR 5723 A	3,200,000	156,800		PURCHASER	4.90%	0.00%	6,600	548,790	(2,651,210)
36	B-303	10.05.2019	83.07	ASHABEN B. BHATI	BKXPB 0357 B	3,300,000	161,700		PURCHASER	4.90%	0.00%	6,600	548,262	(2,751,738)
37	B-304	25.04.2019	84.73	1) SANGITA DAVE DAUGHTER OF CHHAGANLAL BOHRA 2) VASUDEV BOHRA	BMMPD 2412 C BPEPD 8179 K	2,950,000	144,550	29,500	PURCHASER	4.90%	1.00%	6,600	559,218	(2,390,782)

SR NO.	UNIT NO.	DOCUMENT DATE (A)	SQ.MTR OF SUPER BUILT UP AREA (B)	NAME OF PURCHASER (C)	PAN OF PURCHASER (D)	VALUE OF DOCUMENT (E)	STAMP DUTY (F)	REGISTRATION CHARGES (G)	STAMP DUTY & REGI.CHARGES BORNE BY SELLER / PURCHASER (H)	% OF STAMP DUTY TO SALES VALUE (I)=(F) / (E)	% OF REGI.CHARGES TO SALES VALUE (J) = (G)/ (E)	JANTRI RATE (K)	JANTRI VALUE (per square metre of super builtup area) (L) = (K) * (B)	DIFFERENCE BETWEEN DOCUMENT VALUE AND JANTRI VALUATION (M)=(E)-(L)
38	B-401	02.07.2019	84.73	DILIP KHOIWAL	CAIPK 9159 G	3,500,000	**171,500**	**35,000**	PURCHASER	4.90%	1.00%	**6,600**	559,218	(2,940,782)
39	B-402	21.06.2019	83.15	1) SANTOSH KUMAR MEENA 2) VAIJANTI MEENA	BJVPM 9756 L CTUPM 7325 P	3,500,000	**171,500**	**35,000**	PURCHASER	4.90%	1.00%	**6,600**	548,790	(2,951,210)
40	B-403	29.05.2019	83.07	SOBHANABEN KANTILAL PUROHIT	ABDPP 5370 J	3,400,000	**166,600**		PURCHASER	4.90%	0.00%	**6,600**	548,262	(2,851,738)
41	B-404	16.04.2019	84.73	SOHANLAL CHUNILAL KALAL S/o CHUNILAL J KALAL	ACYPK5474E	3,100,000	**151,900**	**31,000**	PURCHASER	4.90%	1.00%	**6,600**	559,218	(2,540,782)
42	B-501	08.07.2019	84.73	LAXMAN KUMAR CHOUDHARY	AKMPC 7508 H	3,500,000	**171,500**	**35,000**	PURCHASER	4.90%	1.00%	**6,600**	559,218	(2,940,782)
43	B-502	01.07.2019	83.15	HARKESH ASHA RANI	AEQPH 9760 N BYWPR 0299 H	3,400,000	**166,600**	**34,000**	PURCHASER	4.90%	1.00%	**6,600**	548,790	(2,851,210)
44	B-503	29.05.2019	83.07	1) SHANKAR KUMAR 2) KUMARI NILIMA SHANKAR KUMAR	BVGPK 1384 P AMZPY 7975 R	3,100,000	**151,900**	**31,000**	PURCHASER	4.90%	1.00%	**6,600**	548,262	(2,551,738)
45	B-504	30.04.2019	84.73	DHAWAN PRADEEP PHOOLCHAND	AKSPD 7192 A	3,100,000	**151,900**	**31,000**	PURCHASER	4.90%	1.00%	**6,600**	559,218	(2,540,782)
46	B-601	10.07.2019	84.73	RAHUL JAMBOTKAR	AISPJ 0862 H	3,500,000	**171,500**	**35,000**	PURCHASER	4.90%	1.00%	**6,600**	559,218	(2,940,782)
47	B-602	02.07.2019	83.15	TUNIR NISHAKAR	ASLPN 1372 K	3,400,000	**166,600**	**34,000**	PURCHASER	4.90%	1.00%	**6,600**	548,790	(2,851,210)
48	B-603	07.08.2019	83.07	1) ALKA SHAILESH PARMAR 2) SHAILESH DHAYABHAI PARMAR	FGMPP 6466 E AQZPP 1975 G	3,500,000	**171,500**	**35,000**	PURCHASER	4.90%	1.00%	**6,600**	548,262	(2,951,738)
49	B-604	06.06.2019	84.73	SAMPATKUMARI PRAKASHCHAND JAIN	AALPP 1247 M	3,100,000	**151,900**		PURCHASER	4.90%	0.00%	**6,600**	559,218	(2,540,782)
50	B-701	16.11.2019	66.65	FALGUNI ALPESHKUMAR MACHHAVDA	FFWPM 7794 R	3,100,000	**151,900**		PURCHASER	4.90%	0.00%	**6,600**	439,890	(2,660,110)

SR NO.	UNIT NO.	DOCUMENT DATE (A)	SQ.MTR OF SUPER BUILT UP AREA (B)	NAME OF PURCHASER (C)	PAN OF PURCHASER (D)	VALUE OF DOCUMENT (E)	STAMP DUTY (F)	REGISTRATION CHARGES (G)	STAMP DUTY & REGI.CHARGES BORNE BY SELLER / PURCHASER (H)	% OF STAMP DUTY TO SALES VALUE (I)=(F) / (E)	% OF REGI.CHARGES TO SALES VALUE (J) = (G)/ (E)	JANTRI RATE (K)	JANTRI VALUE (per square metre of super builtup area) (L) = (K) * (B)	DIFFERENCE BETWEEN DOCUMENT VALUE AND JANTRI VALUATION (M)=(E)-(L)
51	B-702	31.08.2019	68.44	BHAVESH RAMESHBHAI PARMAR	BMCPP 4694 J	3,000,000	**147,000**	**30,000**	PURCHASER	4.90%	1.00%	**6,600**	451,704	(2,548,296)
52	B-703	25.04.2019	66.65	1) VIJAY MOHANLAL AGRAWAL 2) PRATIMA VIJAY AGRAWAL	AIBPA 0046 K AGRPA 4015 A	2,700,000	**132,300**	**27,000**	PURCHASER	4.90%	1.00%	**6,600**	439,890	(2,260,110)
53	E-301 (Dev Pride)	04.04.2019	102.66	SAROJ UNIYAL	AAFPU 0816 P	3,250,000	**159,250**	**32,500**	PURCHASER	4.90%	1.00%	**8,750**	898,275	(2,351,725)
TOTAL :						**166,485,000**								

DHIREN SHAH & CO. CHARTERED ACCOUNTANTS

SOHAM INFRABUILD PRIVATE LIMITED
ASSESSMENT YEAR 2020-21

ANNEXURE FORMING PART OF FORM 3 CD FOR THE YEAR ENDED ON 31-03-2020
ANNEXURE : D

STATEMENT SHOWING CALCULATION OF DEPRECIATION AS PER INCOME-TAX ACT.

Sr No	Description	W.D.V. as on 1/4/2019	Addition 01/04/2019 to 30/09/2019	Addition 01/10/2019 to 31/03/2020	Sales During The Year	Total [3+4+5-6]	Eligible Depreciation 100% on [3+4-6]	Eligible Depreciation 50% on [5]	Eligible Depreciation Total [8+9]	Closing W.D.V. As on 31/03/2020 [7-10]
1	2	3	4	5	6	7	8	9	10	11
I	PLANT AND MACHINERY	37,247	-	-	-	37,247	5,587	-	5,587	31,660
II	COMPUTER	14,847	-	-	-	14,847	5,939	-	5,939	8,908
III	CONTAINER OFFICE	86,468	-	-	-	86,468	8,647	-	8,647	77,821
IV	OFFICE EQUIPMENT	8,484	-	-	-	8,484	848	-	848	7,636
V	OFFICE FURNITURE	-		1,568,005		1,568,005	-	-	-	1,568,005
VI	AIR CONDITION			200,921		200,921	-	-	-	200,921
	GRAND TOTAL	**147,046**	**-**	**1,768,926**	**-**	**1,915,972**	**21,021**	**-**	**21,021**	**1,894,951**

NOTE ADDITION IN ASSETS NOT PUT TO USE TILL 31.03.2020

DHIREN SHAH & CO. CHARTERED ACCOUNTANTS

SOHAM INFRABUILD PRIVATE LIMITED
ASSESSMENT YEAR 2020-2021

ANNEXURE FORMING PART OF FORM 3 CD FOR THE YEAR ENDED ON 31-03-2020
ANNEXURE : E

Clause 20 (b) - Any sum received from Employee towards contributions to any provident fund or superannuation fund or any other fund

Provident Fund

Sr. No.	MONTH	Nature of Fund	Sum Received from Employees	Due Date Of Payment	Total Amount Deposited / Paid	Date Of Payment
1	APRIL'19	Provident Fund	6,955	15-05-2019	6,955	14.05.2019
2	MAY'19	Provident Fund	7,987	15-06-2019	7,987	10.06.2019
3	JUNE'19	Provident Fund	6,763	15-07-2019	6,763	17.07.2019
4	JULY '19	Provident Fund	6,332	15-08-2019	6,332	12.08.2019
5	AUGUST '19	Provident Fund	6,311	15-09-2019	6,311	10.09.2019
6	SEPTEMBER'19	Provident Fund	5,830	15-10-2019	5,830	12.10.2019
7	OCTOBER'19	Provident Fund	6,251	15-11-2019	6,251	11.11.2019
8	NOVEMBER'19	Provident Fund	6,567	15-12-2019	6,567	19.12.2019
9	DECEMBER'19	Provident Fund	6,569	15-01-2020	6,569	10.01.2020
10	JANUARY '20	Provident Fund	6,536	15-02-2020	6,536	13.02.2020
11	FEBRUARY'20	Provident Fund	6,483	15-03-2020	6,483	12.03.2020
12	MARCH '20	Provident Fund	11,831	15-04-2020	11,831	15.04.2020

Note: -

The employers shall pay the contribution and other dues as envisaged under EPF & MP Act, 1952 and Schemes framed thereunder within fifteen days of close of every month by Circular No.WSU/9(1)2013/Settlement/35631 dated 8th January,2016 and it has been decided that concession of grace period of 5 days available to the employers for depositing the contribution & other dues is withdrawn.

E.S.I.C.

Sr. No.	MONTH	Nature of Fund	Sum Received from Employees	Due Date Of Payment	Total Amount Deposited / Paid	Date Of Payment
1	APRIL'19	E.S.I.C.	1,413	15-05-2019	1,413	14.05.2019
2	MAY'19	E.S.I.C.	1,407	15-06-2019	1,407	10.06.2019
3	JUNE'19	E.S.I.C.	1,343	15-07-2019	1,343	17.07.2019
4	JULY '19	E.S.I.C.	1,218	15-08-2019	1,218	12.08.2019
5	AUGUST '19	E.S.I.C.	518	15-09-2019	518	10.09.2019
6	SEPTEMBER'19	E.S.I.C.	401	15-10-2019	401	12.10.2019
7	OCTOBER'19	E.S.I.C.	504	15-11-2019	504	11.11.2019
8	NOVEMBER'19	E.S.I.C.	562	15-12-2019	562	19.12.2019
9	DECEMBER'19	E.S.I.C.	562	15-01-2020	562	10.01.2020
10	JANUARY '20	E.S.I.C.	555	15-02-2020	555	13.02.2020
11	FEBRUARY'20	E.S.I.C.	542	15-03-2020	542	12.03.2020
12	MARCH '20	E.S.I.C.	2,888	15-04-2020	2,888	15.04.2020

As per Notification no. 12/13/1/2016, the Employees ' State Insurance Corporation has amended ESI (General) Regulations, 1950. With regard to the same, as per Regulation 31, for the words within "21 days" as they Occur, the words within "15 days" shall be substituted. It shall come into force with effect from the contribution payable for the month of June, 2017 i.e. by 15th July, 2017.

DHIREN SHAH & CO.

SOHAM INFRABUILD PRIVATE LIMITED

ASSESSMENT YEAR 2020-21

ANNEXURE FORMING PART OF FORM 3 CD FOR THE YEAR ENDED ON 31-03-2020

ANNEXURE : F

STATEMENT OF PAYMENT MADE AND PROVISION FOR TO PERSONS SPECIFIED U/S 40 A (2) (b) :

SR. NO.	NAME OF PERSON	NATURE OF PAYMENT	AMOUNT
1	Bhavesh J Patel [Director]	Interest	1,538,000
		Salary	335,400
2	Narendra J Patel [Director]	Interest	1,978,700
		Salary	1,109,400
3	Tushar R Patel [Director]	Interest	494,400
		Salary	258,000
4	Vipul J Patel [Director]	Interest	3,020,400
		Salary	877,200

The above particulars given on the basis of list of persons covered under section 40A(2)(b) provided to us by the management of the company.

DHIREN SHAH & CO. CHARTERED ACCOUNTANTS

SOHAM INFRABUILD PRIVATE LIMITED
ASSESSMENT YEAR 2020-21

ANNEXURE FORMING PART OF FORM 3 CD FOR THE YEAR ENDED ON 31-03-2020
ANNEXURE :G

[A] Details Of Sum Refered To Clause (A) , (C) , (D) Or (E) Of Section 43 B the Liability For Which :

Was Incurred In The Previous Year And Was :

Paid On Or Before The Due Date For Furnishing The Return Of Income Of Previous Year U/s. 139 (1) :

DEBITED DURING AND CLAIMED FOR ACCOUNTING YEAR 2019-20, BUT PAID AFTER THE END OF ACCOUNTING YEAR BEFORE DUE DATE OF FILING OF RETURN

Sr. No.	PARTICULARS	Amount Outstanding as on 31.03.2020	AMOUNT PAID (Rs.)	PAID DATE	Remarks
[1]	TDS on Interest	703,150	703,150	20.04.2020	-
[2]	TDS on Professional Fees	10,990	10,990	17.04.2020	-
[3]	TDS on contractor	11,144	11,144	17.04.2020	-
[4]	TDS on Salary	25,000	25,000	17.04.2020	-
[5]	Employer PF Contribution	11,831	11,831	15.04.2020	-
[6]	Professional Tax on Salary	2,140	2,140	02.06.2020	-
[7]	E.S.I.C	2,888	2,888	15.04.2020	-

DHIREN SHAH & CO.

SOHAM INFRA BUILD PRIVATE LIMITED
ASSESSMENT YEAR 2020-21

ANNEXURE FORMING PART OF FORM 3 CD FOR THE YEAR ENDING AS ON 31-03-2020
ANNEXURE - H

Particulars of acceptance and repayment of any loan as per Clause 31 (a), 31 (c), 31 (d) and 31 (e)

Sr. No.	Name	Address	PAN	Opening Balance as on 01.04.19	Amount of loan of deposits taken /accepted during the year	Loan or deposit was taken or accepted by an account payee bank draft or electronic clearing system	Mode Of Acceptance i.e. Account payee cheque / account payee draft / Electronic clearing system / Other	Adjustment / interest net of TDS	Whether the loan or deposit was squred up during the previous year	Maximum Amount outstanding during the previous year	Amountof repayment/ adjustments of deposit	Loan or deposit was repaid by an account payee bank draft or electronic clearing system	Mode Of Repayment i.e. Account payee cheque / account payee draft / Electronic clearing system / Other	Closing Balance as on 31st March 2020
				(A)			(B)			(C)				(D) = (A+B-C)
1	Bhavesh Jamanbhai Patel	14, Bhagwat Bunglows, Thaltej Shilaj Road, Ahmedabad	AJGPP 9825 R	11,501,225	3,500,000	Yes	ECS	1,384,200	NO	15,585,425	800,000	Yes	RTGS	15,585,425
2	Narendrakumar Jivanlal Patel	B/21, Belleview Farm, Gate no.2,Lapkaman, Ahmedabad	ABCPP 1729 Q	26,626,502	200,000	Yes	ECS	1,780,830	NO	26,626,502	22,500,000	Yes	ECS	6,107,332
3	Tushar R Patel	01, Sarita Bunglows III, Motera, Ahmedabad	ALUPP 1975 C	4,916,379	-	-	-	444,960	NO	4,916,379	1,500,000	Yes	RTGS	3,861,339
4	Vipul Jivanlal Patel	03, Pushpak Bunglows, Vastrapur Ahmedabad	AGMPP 5344 G	45,294,511	18,500,000	Yes	A/c. Payee Cheque	2,718,360	NO	63,794,511	17,500,000	Yes	ECS	13,662,871
					150,000	Yes	RTGS				8,000,000	Yes	A/c. Payee Cheque	
											27,500,000	Yes	RTGS	
	TOTAL			**88,338,617**										**39,216,967**

DHIREN SHAH & CO. CHARTERED ACCOUNTANTS

ANNEXURE - H

Particulars of acceptance and repayment of Specified Advance as per Clause 31 (b), 31 (c) , 31 (d) and 31 (e)

Shop.No./Flat No.	Name	Address	PAN	Amount of Specified Advance taken or accepted during the year	specified sum was taken or accepted by an account payee cheque or an account payee bank draft or electronic clearning system	Mode Of Acceptance i.e. Account payee cheque / account payee draft / Electronic clearing system / Other	Maximum Amount outstanding	Amount of Specified Advance repaid during the year	specified sum repaid by an account payee cheque or an account payee bank draft or electronic clearning system.	Mode Of Repayment i.e. Account payee cheque / account payee draft / Electronic clearing system / Other
Dev Parivesh										
A/103	Dhaval Chandrakantbhai Soni	35, Anandkunj Appartments, Ramnagar, Sabarmati, Ahmedabad	AJZPS 0566 K	2,935,000	Yes	A/c. Payee Cheque	2,935,000			
A/104	Hemalata Tekchand Dua	27/C, Kaushendra Nagar, New Railway Colony, Sabarmati, Ahmedabad	AEYPD 5414 K	1,300,000	Yes	A/c. Payee Cheque	1,300,000			

SOHAM INFRABUILD PRIVATE LIMITED
ASSESSMENT YEAR 2020-21

ANNEXURE FORMING PART OF FORM 3 CD FOR THE YEAR ENDING AS ON 31-03-2020

Annexure - J

Clause - 31(a) : DETAILS OF TDS

Tax deduction and collection account nomber(TAN)	Section	Nature of payment	Total amount of Payment or receipt of the nature specified in column (3)	Total amount on which tax was require 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)
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
AHMS15557D	194C	Payment to Contractor and Sub-Contractor	2,982,950	2,982,950	43,054	43,054	-	-	-
AHMS15557D	194C	Advertisement	110,000	110,000	1,100	1,100			
AHMS15557D	194H	Brokerage	1,645,800	1,645,800	82,290	82,290			
AHMS15557D	192B	Salary	2,580,000	2,580,000	236,000	236,000			
AHMS15557D	194A	Interest on Other than Securities	7,031,500	7,031,500	703,150	703,150	-	-	-
AHMS15557D	194J	Fees for Professional Services	520,860	520,860	52,086	52,086	-	-	-
TOTAL			43,699,883	43,699,883	43,699,883	1,117,680			

Annexure - J(i)

CLAUSE - 31(c)

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 details/ transactions which are required to be reported. If not, please furnish list of details/ transactions which are not reported
AHMS15557D	24Q	31.07.2019	-	yes
AHMS15557D	26Q	31.07.2019	19.07.2019	yes
AHMS15557D	24Q	31.10.2019	17.10.2019	yes
AHMS15557D	26Q	31.10.2019	17.10.2019	yes
AHMS15557D	24Q	31.01.2020	11.01.2020	yes
AHMS15557D	26Q	31.01.2020	11.01.2020	yes
AHMS15557D	24Q	31.07.2020	15.05.2020	yes
AHMS15557D	26Q	31.07.2020	15.05.2020	yes

Annexure - J(ii)

CLAUSE - 31(b) : DETAILS OF INTEREST ON TDS

TAN	SECTION	NATURE	AMOUNT	DATE OF PAYMENT
AHMS15557D	194C	contractor	12	04.05.2019
			12	

DHIREN SHAH & CO. * CHARTERED ACCOUNTANTS *

SOHAM INFRABUILD PRIVATE LIMITED

ASSESSMENT YEAR 2020-2021

Annexure Forming Part of for 3CD For the year ended 31st March 2020

Annexure - K Accounting Ratio

Particulars	AY 2020-21	AY 2019-20
a. Gross Profit / Turnover: -		
Gross Profit	12,960,709	3,382,191
Turnover	177,565,000	22,723,275
Ratio	**7.30%**	**14.88%**
b. Net Profit / Turnover: -		
Net Profit before exceptional items & tax	10,702,036	6,767,903
Turnover	177,565,000	22,723,275
Ratio	**6.03%**	**29.78%**
c. Stock in trade / Turnover: -		
Stock in Trade	N.A.	N.A.
Turnover	N.A.	N.A.
Ratio		
d. Material Consumed / Finished Goods produced: -		
Material Consumed	N.A.	N.A.
Finished Goods Produced		
Ratio		

SIGNATURE TO THE ANNEXURE - " A to K "

FOR, DHIREN SHAH & CO.,
CHARTERED ACCOUNTANS,
FIRM REG.NO.114633W

KARAN SHAH
[PARTNER]
[MEMBERSHIP NO. 138211]

DHIREN SHAH & CO. * CHARTERED ACCOUNTANTS *

PLACE :- AHMEDABAD.
Date : 26.09.2020
UDIN: 20138271AAAAFB4003

FOR, SOHAM INFRABUILD PRIVATE LIMITED

Narendrakumar Patel
DIRECTOR
DIN : 01860841

Place : Ahmedabad
Date : 26.09.2020

Grosss Profit for the FY 2019-20

Particular		Dev Parivesh	Dev Pride	Land at Koba	Land at Koteshwar	TDR STOCK	Total
Sales incl. Auda and AEC income		163,235,000	3,250,000		-		166,485,000
Auda and AEC Income		10,920,000	160,000				11,080,000
Add Closing Stock		6,729,979	-	3,071,558	94,125,581	22,275,000	126,202,118
Add Closing Stock of material		-	-	-	-		-
Less Opening WIP		162,931,558	2,746,952	3,071,558	74,130,700		242,880,768
Less :Opening Stock of material		75,800	-	-	-		75,800
Less Purchase		536,470			-	22,275,000	22,811,470
Less Direct Exp		5,043,490			19,994,881		25,038,371
Less Indirect Exps.					-		-
Less employee benefit exps					-		-
Less finance cost					-		-
Less Unallocated Exps.					-		-
Less Depreciation					-		-
Grosss Profit		**12,297,661**	**663,048**	**-**	**-**	**-**	**12,960,709**

Net Profit for the FY 2019-20

Particular		Dev Parivesh	Dev Pride	Land at Koba	Land at Koteshwar	TDR STOCK	Total
Grosss Profit		12,297,661	663,048	-	-	-	12,960,709
Add Other Income		609,029					609,029
Less Indirect Exps.		1,490,098	-	-	-		1,490,098
Less employee benefit exps		1,348,271	-	-	-		1,348,271
Less finance cost			-	-	-		-
Less Depreciation		29,333	-	-	-		29,333
Net Profit		**10,038,988**	**663,048**	**-**	**-**		**10,702,036**

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S.No.	UDIN	MRN	Document Type/subtype	Document Description	Date of Document	Created Date	Financial Figures/Particulars	Remarks	Status
1.	20138211AAAAFB4003	KARAN DHIRENBHAI SHAH (138211)	GST and Tax Audit Section 44AB(a) of IT Act, 1961	TAX AUDIT REPORT	26-09-2020	26-09-2020 | 17:50:32	1. Total Turnover as per Form 3CD: 177565000 2. Net Profit/ Turnover as per Form 3CD: 10702036/177565000 3. WDV of Fixed Assets: 1864951 4. Assessment Year: 2020-2021 5. FRN: 114633W 6. PAN of the Assessee/ Auditee: AALCS78158	AS PER REPORT	Status: Active Print UDIN Revoke UDIN
2.	20138211AAAAFA8105	KARAN DHIRENBHAI SHAH (138211)	Audit & Assurance Functions	INDEPENDANT AUDITORS REPORT WITH FINANCIALS	26-09-2020	26-09-2020 | 17:20:07	1. Financial Year: 01-04-2019-31-03-2020 2. PAN of the Assessee/ Auditee: AALCS78158 3. Gross Turnover/Gross Receipt: 177565000		Status: Active Print UDIN Revoke UDIN

EN 17:52 09/26/2020