S.V.AGRAWAL & CO.
CHARTERED ACCOUNTANTS

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

We have examined the balance sheet as on 31st March 2017 and the Income and expenditure account for the period beginning from 01/04/2016 to ending on 31/03/2017 attached herewith, of

Name of the Assessee	**SOHAM REALTY**
Address	**404/E SAHAJANAND SHOPPING CENTRE OPP SWAMINARAYAN TEMPLE SHAHIBAUG AHMEDABAD, GUJARAT-380004**
Permanent Account Number	**ACPFS9520A**

2. We certify that the balance sheet and the Income and expenditure account are in agreement with the books of account maintained at the HEAD office at 404/E SAHAJANAND SHOPPING CENTRE SHAHIBAUG AHAMEDABAD 380004 and 0 Branches
3. (a) We report the following observations / comments / discrepancies / inconsistencies, if any
(i) Stock register is not maintained.
(ii) Balances are subject to confirmations.
(iii)We have not physically verified cash on hand and relied upon confirmation given by auditee.
(iv)We have not physically verified assets (movable & immovable) and relied upon balance confirmed by auditee.
(v) We have relied upon bank statements produced by the auditee and reconciled bank balances accordingly.
(vi)Revenue is recognised on the basis of percentage of completion method according to requirement of ICDS - III (new) for 45 flats (out of total 74 flats)whose booking amount has been received by the firm for 10% or more.
(b) Subject to above:-
(A) We have obtained all the information and explanation 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 explanation given to us, the said accounts, read with notes thereon, if any, give a true and fair view:-
i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2017 and
ii) in the case of the Income and expenditure account, of the Surplus 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 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:

S...	Qualification type	Observations/qualifications

For, **S.V.AGRAWAL & CO.**
CHARTERED ACCOUNTANTS
(Firm Registration No.: **100164W**)

Place : **AHMEDABAD**
Date : **22/07/2017**

S.V. AGRAWAL & CO. AHMEDABAD CHARTERED ACCOUNTANTS

(SHAMBHULAL V. AGRAWAL)
(PROPRIETOR)
Membership No.: **030851**

S.V.AGRAWAL & CO.
CHARTERED ACCOUNTANTS

FORM NO. 3CD

[See rule 6G(2)]

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

PART A

1. Name of the Assessee	SOHAM REALTY
2. Address of the Assessee	**404/E SAHAJANAND SHOPPING CENTRE OPP SWAMINARAYAN TEMPLE SHAHIBAUG AHMEDABAD, GUJARAT-380004**
3. Permanent Account Number	**ACPFS9520A**
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**
5. Status	**Partnership Firm**
6. Previous year	**From 01/04/2016 To 31/03/2017**
7. Assessment Year	**2017 - 2018**
8. Indicate the relevant clause of section 44AB under which the audit has been conducted	**Clause 44AB(a)**

Sr.No	Type	Registration/Identification No
1.	Service Tax	ACPFS9520ASD001
2.	Sales Tax/VAT GUJARAT	24070205177

PART B

9	(a)	If firm or Association of Persons, indicate names of partners / members and their profit sharing ratios.	**As per Annexure 'A' attached**
		In case of AOP, whether shares of members are indeterminate or unknown ?	**No**
	(b)	If there is any change in the partners or members or in their profit sharing ratio since the last day of the preceding year, the particulars of such change	**NO There is no change during the year.**
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)	**As per Annexure 'B' attached**
	(b)	If there is any change in the nature of business or profession , the particulars of such change.	**NO**
11	(a)	Whether books of account are prescribed under section 44AA , if yes, list of books so prescribed.	**NO**
	(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.)	**As per Annexure 'C' attached**
	(c)	List of books of account and nature of relevant documents examined.	**As per Annexure 'D' attached**

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For, SOHAM REALTY

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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, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	NO
13	(a)	Method of accounting employed in the previous year.	**Mercantile system**
	(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**
	(c)	If answer to (b) above is in the affirmative, give details of such changes, and the effect thereof on the profit or loss.	**NIL**
	(d)	Whether any adjustment is required to be made to the profits or loss for complying with provisions of income computation and disclosure standards notified under section 145(2).	**No**
	(e)	If answer to (d) above is in the affirmative, give details of such adjustments:	**NO**
	(f)	Disclosure as per ICDS	**As per Annexure 'E' attached**
14	(a)	Method of valuation of closing stock employed in the previous year.	**Closing stock is valued at cost or N.R.V. Which ever is lower.**
	(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**
15	A. Give the following particulars of the capital asset converted into stock-in-trade.		**NIL**
	(a)	Description of capital asset	**NIL**
	(b)	Date of acquisition	
	(c)	Cost of acquisition	
	(d)	Amount at which the asset is converted into stock-in-trade	
16	Amounts not credited to the profit and loss account, being-		
	(a)	the items falling within the scope of section 28	**NIL**
	(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:		**During the year no land or building is transferred for a consideration less than value adopted or assessed referred to in section 43CA.**
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 :-		**As per Annexure 'F' attached**
	(a)	Description of asset/block of assets.	

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	(b)	Rate of depreciation.	
	(c)	Actual cost or written down value, as the case may be.	
	(d)	Additions / deductions during the year with dates, in the case of any addition of an asset, 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 respect of assets acquired on or after 1st March, 1994, ii. Change in rate of exchange of currency, and iii. Subsidy or grant for reimbursement, by whatever name called	
	(e)	Depreciation allowable.	
	(f)	Written down value at the end of year	
19		Amount admissible under sections - 32AC, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iia) ,35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35ABA, 35ABB, 35AC,35AD, 35CCA, 35CCB, 35CCC, 35CCD, 35D, 35DD, 35DDA, 35E	NIL
20	(a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [Section 36(1)(ii)].	NIL
	(b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	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	
		(a) capital expenditure	NIL
		(b) personal expenditure	NIL
		(c) Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like, published by a political party	NIL
		(d) expenditure incurred at clubs:-	
		as entrance fees and subscriptions	NIL
		as cost for club services and facilities used	NIL
		(e) Expenditure by way of penalty or fine for violation of any law for the time being in force;	NIL
		(f) Expenditure by way of any other penalty or fine	NIL
		(g) Expenditure incurred for any purpose which is an offence or which is prohibited by law	NIL

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(b)	amounts inadmissible u/s 40(a)	
	(i) as payment to non-resident referred to in sub-clause (i)	
	(A) Details of payment on which tax is not deducted:	
	(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 u/s 200(1)	
	(ii) as payment referred to in sub-clause (ia)	
	(A) Details of payment on which tax is not deducted:	
	(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	
	(iii) as payment referred to in sub-clause (ib)	
	(A) Details of payment on which levy is not deducted:	
	(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	
	(iv) fringe benefit tax under sub-clause (ic)	
	(v) Wealth tax under sub-clause (iia)	
	(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)	
	(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;	As per Annexure 'G' attached
(d)	Disallowance/deemed income u/s 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
	(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

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	(e)	Provision for payment of gratuity not allowable under section 40A(7)	NIL
	(f)	Any sum paid by the assessee as an employer not allowable under section 40A(9)	NIL
	(g)	Particulars of any liability of a contingent nature.	NIL
	(h)	Amount of deduction in admissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income	NIL
	(i)	Amount inadmissible under the proviso to section 36(1)(iii)	NIL
22		Amount of interest inadmissible u/s 23 of the Micro Small and Medium Enterprises Development Act, 2006.	NIL
23		Particular of payments made to persons specified under section 40A (2) (b).	As per Annexure 'H' attached
24		Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.	NIL
25		Any amount of profit chargeable to tax under section 41 and computation thereof.	NIL
26	(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 :-	
	(A)	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was	
		(a) paid during the previous year	NIL
		(b) not paid during the previous year	NIL
	(B)	was incurred in the previous year and was	
		(a) paid on or before the due date for furnishing the return of income of the previous year under section139(1)	As per Annexure 'I' attached
		(b) not paid on or before the afore-said date	
	(ii)	* State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, ect. is passed through the profit and loss account.	YES VAT AND OTHER TAXES BORNE BY ASSESSEE ARE PASSED THROUGH PROFIT & LOSS A/C
27	(a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.	NO
	(b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	NIL
28		Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia), if yes, please 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 referred to in section 56(2)(viib), If yes, please furnish the details of the same.	NO

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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]			NO
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 :- (These particulars need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)		As per Annexure 'J' attached
		(i)	name, address and permanent account number (if available with the assessee) of the lender/ depositor	
		(ii)	amount of loan or deposit taken or accepted	
		(iii)	whether the loan or deposit was squared up during the previous year	
		(iv)	maximum amount outstanding in the account at any time during the previous year;	
		(v)	whether the loan/deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft	
	(b)	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-		As per Annexure 'K' attached
		(i)	name, address and permanent account number (if available with the assessee) of payee	
		(ii)	amount of repayment	
		(iii)	maximum amount outstanding in the account at any time during the previous year;	
		(iv)	Whether the repayment was made otherwise than by account payee, cheque or account payee bank draft	
	(c)	Whether the taking or accepting loan or deposit, or repayment of the same were made by account payee cheque drawn on a bank or account payee bank draft based on the examination of books of account and other relevant documents. The particular (i) to (iv) at (b) and the certificate at (c) above need not be given in the case of repayment of any loan or deposit taken or accepted from Government, Government Company, Banking Company or a Corporation established by a Central, State or Provisional act.		YES
32	(a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available		NIL
	(b)	Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year can not be allowed to be carry forward in the terms of section 79		N.A.

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	(c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.	NO
	(d)	whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.	NO
	(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.	N.A.
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).		As per Annexure 'L' attached
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 :	As per Annexure 'M' attached
	(b)	whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details:	YES
	(c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish :	As per Annexure 'N' attached
35	(a)	In the case of a trading concern, give quantitative details of principal items of goods traded; (i) Opening stock; (ii) Purchases during the previous year; (iii) sales during the previous year; (iv) closing stock; (v) shortage/excess, if any.	N.A.
	(b)	In the case of a manufacturing concern , give quantitative details of the principal items of raw materials, finished products and by-products :- A Raw materials : (i) opening stock; (ii) purchase 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) purchase 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;	N.A.

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36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-		NIL	
	(a)	total amount of distributed profits		
	(b)	amount of reduction as referred to in section 115-O(1A)(i)		
	(c)	amount of reduction as referred to in section 115-O(1A)(ii);		
	(d)	total tax paid thereon		
	(e)	dated of payment with amounts.		
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 the cost auditor.		NO	
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/ identified by the auditor.		NO	
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.		N.A.	
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:		**As per Annexure 'O' attached** **THERE WAS NO TURNOVER IN P.Y. SO RATIOS ARE NOT CALCULATED.** **IN C.Y., THE NET PROFIT FOR CAL. OF NET PROFIT RATIO IS TAKEN AS NET PROFIT (BEFORE TAX) AS PER P & L A/C + PARTNER'S INTEREST ON CAPITAL + PARTNER'S REMUNERATION.**	
			Previous year	Preceding previous year
	(a)	Total turnover of the assessee	141442000	0
	(b)	Gross profit / Turnover	32543138 / 141442000 = 23.01 %	0 / 0 = 0 %
	(c)	Net profit / Turnover	26648772 / 141442000 = 18.84 %	0 / 0 = 0 %
	(d)	Stock in trade/Turnover	72616000 / 141442000 = 51.34 %	0 / 0 = 0 %
	(e)	Material Consumed / Finished goods produced	N.A.	N.A.
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.	NIL	

Place : **AHMEDABAD**
Date : **22/07/2017**

For, SOHAM REALTY

PARTNER

For, **S.V.AGRAWAL & CO.**
CHARTERED ACCOUNTANTS
(Firm Registration No.: **100164W**)

S.V. AGRAWAL & CO. AHMEDABAD CHARTERED ACCOUNTANTS

(SHAMBHULAL V. AGRAWAL)
(PROPRIETOR)
Membership No.: **030851**

ANNEXURE - A

INFORMATION REGARDING PARTNER

Sl. No.	*Name*	*% Of Share*
1.	Bhavesh Jamnadas Patel	13 %
2.	Dhaval Maheshkumar Patel	5 %
3.	Himanshu Naranbhai Patel	10 %
4.	Narendrakumar Jivanlal Patel	34 %
5.	Sanjaykumar Rameshchandra Patel	10 %
6.	Vipulkumar Jivanlal Patel	28 %
	TOTAL	100 %

ANNEXURE - B

NATURE OF BUSINESS OR PROFESSION

Sr. No.	*Sector*	*Sub-Sector*	*Code*
1.	Builders	BUILDERS	0401

ANNEXURE - C

LIST OF BOOKS OF ACCOUNT (MAINTAINED)

Sr. No.	*Name of Books of account*	*Address Line1*	*Address Line2*	*City/ Town/ District*	*Pincode*	*State*
1.	Bank book	404/E	SAHAJANAND SHOPPING CENTRE	AHMEDABAD	380004	
2.	J. V. Register	404/E	SAHAJANAND SHOPPING CENTRE	AHMEDABAD	380004	
3.	General Ledger	404/E	SAHAJANAND SHOPPING CENTRE	AHMEDABAD	380004	
4.	Purchase Register	404/E	SAHAJANAND SHOPPING CENTRE	AHMEDABAD	380004	
5.	Sales Register	404/E	SAHAJANAND SHOPPING CENTRE	AHMEDABAD	380004	
6.	Cash book	404/E	SAHAJANAND SHOPPING CENTRE	AHMEDABAD	380004	
7.	Sales Deeds & Documents	404/E	SAHAJANAND SHOPPING CENTRE	AHMEDABAD	380004	
8.	Receipt and Payment vouchers	404/E	SAHAJANAND SHOPPING CENTRE	AHMEDABAD	380004	

S. V. AGRAWAL & CO. AHMEDABAD CHARTERED ACCOUNTANTS

For, SOHAM REALTY

PARTNER

***ANNEXURE* - D**

LIST OF BOOKS OF ACCOUNT (EXAMINED)

Sr. No.	*Name of Books of account*
1.	Bank book
2.	J. V. Register
3.	General Ledger
4.	Purchase Register
5.	Sales Register
6.	Cash book
7.	Sales Deeds & Documents
8.	Receipt and Payment vouchers
9.	Bank Statement

***ANNEXURE* - E**

Disclosure as per ICDS

Sr. No.	*ICDS*	*Disclosures*
1.	ICDS III-Contruction Contracts	During the year under Consideration the Revenue from Construction Contract is recognised with reference to the stage of completion of the Contract activity at the reporting date. The Percentage of work completed as on 31-03-2017 is 85.94% as informed by the firm and accordingly the revenue is recognised as per percentage of completion method.

***ANNEXURE* - F**

DEPRECIATION AS PER INCOME-TAX RULE

Sl. No.	*Assets / Block of Assets*	*Rate of Depr %*	*Actual cost or written down value, as the case may be*	*Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use*					*Total Additions*		*Total Deduction*	*Total Amount*	*Depreciation*			*Total Depreciation*	*Net Balance Amount*
				A-Add D-Dedu	*Date of additions/ Deductions*	*Particulars*	*Amount*	*In case of addition date put to use, in case of deduction NA*	*Before 180 days*	*After 180 days*			*Before 180 days*	*After 180 days*	*Additional*		
1.	Air Condition	15	34225						0	0	0	34225	5134	0		5134	29091
2.	CONTAINER OFFICE	15	271487						0	0	0	271487	40723	0		40723	230764
3.	Computer	60	0	A	18/06/2016	computer	33500	18/06/2016	33500	0	0	33500	20100	0		20100	13400
	TOTAL		305712						33500	0	0	339212	65957	0	0	65957	273255

***ANNEXURE* - G**

INTEREST, SALARY, BONUS,COMMISSION OR REMUNERATION INADMISSIBLE U/S 40(B)/40(BA) AND COMPUTATION THEREOF:

Sr. No.	*Particulars*	*Section*	*Amount*	*Admissible Amount*	*Inadmissible Amount*	*Computations*
1.	Interest	Section 40b	5882520	5882520	0	P&L AMOUNT Rs. 5882520/- less: u/s 40(b) Rs.5882520/- = inadmissible = 0
2.	Remuneration	Section 40b	12560700	12560700	0	P&L AMOUNT Rs. 12560700/- less: u/s 40(b) Rs.12560700/- = inadmissible = 0
	TOTAL		18443220	18443220	0	

S. V. AGRAWAL & CO. AHMEDABAD CHARTERED ACCOUNTANTS

For, SOHAM REALTY

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***ANNEXURE* - H**

PAYMENT TO PERSONS SPECIFIED IN SECTION 40A(2)(b)

Sl. No.	Name of related person	PAN	Relation	Nature of Transaction	Amount
1.	BHAVESH JAMANDAS PATEL	AJGPP9825R	PARTNER	INTEREST ON CAPITAL	762767
2.	DHAVAL MAHESHKUMAR PATEL	ANZPP9756C	PARTNER	INTEREST ON CAPITAL	304627
3.	HIMANSHU NARAMBHAI PATEL	AYLPP7391J	PARTNER	INTEREST ON CAPITAL	609241
4.	NARENDRAKUMAR JIVANLAL PATEL	ABCPP1729Q	PARTNER	INTEREST ON CAPITAL	2008360
5.	SANJAYKUMAR RAMESHCHANDRA PATEL	AHMPP4220G	PARTNER	INTEREST ON CAPITAL	609240
6.	VIPULKUMAR JIVANLAL PATEL	AGMPP5344G	PARTNER	INTEREST ON CAPITAL	1590285
7.	SOHAM LAND DEVELOPERS	ACQFS7832P	GROUP CONCERN	INTERST ON UNSECURED LOAN	18813
8.	BHAVESH JAMANDAS PATEL HUF	AAIHB7191M	PARTNER'S HUF	INTEREST ON UNSECURED LOAN	154280
9.	BHAVESH JAMANDAS PATEL	AJGPP9825R	PARTNER	REMUNERATION TO PARTNER	1632891
10.	DHAVAL MAHESHKUMAR PATEL	ANZPP9756C	PARTNER	REMUNERATION TO PARTNER	628035
11.	HIMANSHU NARANBHAI PATEL	AYLPP7391J	PARTNER	REMUNERATION TO PARTNER	1256070
12.	SANJAYKUMAR RAMESHCHANDRA PATEL	AHMPP4220G	PARTNER	REMUNERATION TO PARTNER	1256070
13.	VIPULKUMAR JIVANLAL PATEL	AGMPP5344G	PARTNER	REMUNERATION TO PARTNER	3516996
14.	NARENDRAKUMAR JIVANLAL PATEL	ABCPP1729Q	PARTNER	REMUNERATION TO PARTNER	4270638
	TOTAL				18616313

***ANNEXURE* - I**

B- LIABILITY INCURRED DURING THE YEAR [SECTION 43B(a),(b),(d) or (e)]

Sl. No.	*Section*	*Nature of Liability*	*Amount incurred during the prev. year but remaining outstanding as on the last day of previous year*	*Amount paid /setoff before the due date of filling return/date upto which reported in the tax audit report whichever is the earlier against (3)*	*Amount unpaid on due date of filling return/date upto which reported in the tax audit report whichever is earlier*
(1)	(2)	(3)	(4)	(5)	(6)
1.	43B(a) - tax, duty,cess,fee etc.	PROFESSIONAL TAX PAID ON 13/04/2017	680	680	0
2.	43B(a) - tax, duty,cess,fee etc.	VAT PAID ON 18/04/2017	104408	104408	0
	TOTAL		105088	105088	0

S. V. AGRAWAL & CO. AHMEDABAD CHARTERED ACCOUNTANTS

For, SOHAM REALTY

PARTNER

ANNEXURE - J

LOAN/DEPOSIT EXCEEDING THE LIMIT SPECIFIED IN SECTION 269SS TAKEN OR ACCEPTED

Sl. No.	*Type*	*Name, Address and Permanent Account Number (if available)*	*Amount taken or accepted (Rs.)*	*Whether squared up during the year*	*Maximum out standing credit balance*	*Whether accepted otherwise then by cheque / bank draft*	*Accepted by cheque / bank draft / Electronic Clearing system*	*Account Payee ?*
1.	L	BHAVESH J PATEL - HUF 14, BHAGWAT BUNGLOWS THALTEJ, AHMEDABAD PAN : AAIHB7191M	1554280	No	1858028	No	EC	
2.	L	NARAYANI ENTERPRISE 505, PADSHAH NI POLE RELIEF ROAD, AHMEDABAD PAN : DGGPS1755H	3204200	No	3204200	No	EC	
3.	L	SONAKSHI SALES CORPORATION 9/99, SURAMYA APPARTMENTS,OPP.JAYMANGAL BUS STOP, NARANPURA,AHMEDABAD. PAN : AMAPP3437C	4009200	No	4009200	No	EC	
4.	L	SOHAM LAND DEVELOPERS 404/E,SHAHJANAND SHOPPING CENTRE,OPP.SWAMINARAYAN TEMPLE, SHAHIBAUG,AHMEDABAD PAN : ACQFS7832P	18813	Yes	6388956	No	EC	
		TOTAL	8786493					

ANNEXURE - K

REPAYMENT OF LOAN/DEPOSIT EXCEEDING THE LIMIT SPECIFIED IN SECTION 269T

Sl. No.	*Type*	*Name, Address and Permanent Account Number (if available)*	*Amount of Payment (Rs.)*	*Maximum out standing credit balance*	*Whether repaid otherwise then by cheque / bank draft*	*Payment by cheque / bank draft / Electronic Clearing system*	*Account Payee ?*
1.	L	BHAVESH J PATEL - HUF 14, BHAGWAT BUNGLOWS THALTEJ, AHMEDABAD PAN : AAIHB7191M	15428	1858028	No	EC	
2.	L	SONAKSHI SALES CORPORATION 9/99, SURAMYA APPARTMENTS,OPP.JAYMANGAL BUS STOP, NARANPURA,AHMEDABAD. PAN : AMAPP3437C	920	4009200	No	EC	
3.	L	SOHAM LAND DEVELOPERS 404/E,SHAHJANAND SHOPPING CENTRE,OPP.SWAMINARAYAN TEMPLE, SHAHIBAUG,AHMEDABAD PAN : ACQFS7832P	6407769	6388956	No	EC	
		TOTAL	6424117				

S. V. AGRAWAL & CO. CHARTERED ACCOUNTANTS AHMEDABAD

For, SOHAM REALTY

PARTNER

ANNEXURE - L

DEDUCTION UNDER CHAPTER VI-A

Sl. No.	*Section*	*Nature of Deduction*	*Amount of Deduction*
1.	80G	DONATION TO SHREE BALDEVDAS CHAR. TRUST RS. 12000	6000
2.	80G	DONATION TO SABARMATI BENGALI CHAR.TRUST RS. 10000	5000
	TOTAL		11000

ANNEXURE - M

ASSESSEE IS REQUIRED TO DEDUCT OR COLLECT TAX AS PER THE PROVISIONS OF CHAPTER XVII-B OR CHAPTER XVII-BB

Sl. No.	*Tax deduction and collection No.(TAN)*	*Section*	*Nature of payment*	*Total amount of payment or receipt of the specified in (3)*	*Total amount on which tax was required to be deducted or collected out of (4)*	*Total amount on which tax was deducted 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 sp. rate out of (7)*	*Amount of tax deducted or collected out of (8)*	*Amount of tax deducted or collected not deposited to the credit of central Govt. out of (6) and (8)*
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	AHMS04960E	194H	PAYMENT FOR BROKERAGE	1300000	1300000	1300000	65000	0	0	0
2.	AHMS04960E	194J	PAYMENT FOR PROFESSIONAL	3021002	2907502	2907502	290750	0	0	0
3.	AHMS04960E	194A	PAYMENT FOR INTEREST OTHER THAN SECURITIES	186493	182293	182293	18229	0	0	0
4.	AHMS04960E	194C	PAYMENT FOR ADVERTISEMENT	1460999	1418199	1418199	14183	0	0	0
5.	AHMS04960E	194C	PAYMENT FOR OTHER THAN ADVERTISEMENT	41950054	41811637	41811637	507357	0	0	0
6.	AHMS04960E	192	PAYMENT FOR SALARY	962100	514000	514000	5850	0	0	0
7.	AHMS04960E	194-IA	PAYMENT FOR PROPERTY(Advance paid)	8100000	8100000	8100000	81000	0	0	0
	TOTAL				56233631	56233631	982369	0	0	0

ANNEXURE - N

ASSESSEE IS LIABLE TO PAY INTEREST UNDER SECTION 201(1A) OR SECTION 206C(7)

Sl. No.	*TAN*	*Amount of interest u/s 201(1A) /296C(7) is payable*	*Amount of Payment*	*Date of payment*
1.	AHMS04960E	30	30	28/05/2016
2.	AHMS04960E	29	29	02/07/2016
3.	AHMS04960E	1130	1130	03/01/2017
4.	AHMS04960E	4059	4059	20/03/2017
	TOTAL	5248	5248	

S. N. AGRAWAL & CO. AHMEDABAD CHARTERED ACCOUNTANTS

For, SOHAM REALTY

PARTNER

ANNEXURE - O

ACCOUNTING RATIOS

TURNOVER	
141442000	
Add : TURNOVER	141442000
STOCK - IN TRADE	
Add : Stock in trade	72616000
MATERIAL CONSUMED	
FINISHED GOODS PRODUCED	
GROSS PROFIT	
Add : GROSS PROFIT	32543138
NET PROFIT	26648772

ACCOUNTING RATIOS

(a) $\frac{\text{Gross Profit}}{\text{Turnover}} = \frac{32543138}{141442000} \times 100 = 23.01\ \%$

(b) $\frac{\text{Net Profit}}{\text{Turnover}} = \frac{26648772}{141442000} \times 100 = 18.84\ \%$

(c) $\frac{\text{Stock-in-trade}}{\text{Turnover}} = \frac{72616000}{141442000} = 51.34\ \%$

Place : **AHMEDABAD**
Date : **22/07/2017**

For, SOHAM REALTY

PARTNER

For, **S.V.AGRAWAL & CO.**
CHARTERED ACCOUNTANTS
(Firm Registration No.: **100164W**)

S.V. AGRAWAL & CO. AHMEDABAD CHARTERED ACCOUNTANTS

(SHAMBHULAL V. AGRAWAL)
(PROPRIETOR)
Membership No.: **030851**