FORM NO. 3CB

[See rule 6G(1)(b)]

Audit report under section 44AB of the Income-tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. I have examined the balance sheet as at 31st March 2016 and the Profit and loss account for the period beginning from 2015-04-01 to ending on 2016-03-31 attached herewith, of SARAL BUILDCON SARVE NO-1140,, ALOK PLAZA, VASTRAL , AHMEDABAD , GUJARAT, 382418 ACOFS4773J, [mention name and address of the assessee with permanent account number]

2. I certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at SARVE NO-1140, ALOK PLAZA, VASTRAL AHMEDABAD 382418, and 0 branches.

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

(b) Subject to above,-

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

(B) In My opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from My knowledge and belief, were necessary for the examination of the books.

(C) In My opinion and to the best of My information and according to the explanations given to Me the said accounts, read with notes thereon, if any, give a true and fair view:-

(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2016 ;and

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

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

5. In My opinion and to the best of My information and according to explanations given to Me the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications
1	Others.	On the Basis of Test Check undertaken by us, We report the Following * Books of Accounts are maintained by asssessee under computerised system of accounting. * The Valuation of Closing Stock is taken, Valued & Certified by Management and we have relied on the same as necessary evidence are not in possession of the assessee also accurcy of Quantitative Details are not verified by us as no such necessary details are provided to us for giving openion and we have only submitting the data provided by assessee . * it is informed by assessee that no personal expenditure are debited to Profit and Loss account. And it is not possible for us to differentiate Personal expenditure , if there be any from the books & records provided for verification. * T D S Returns/ Vat Returns/ Service Tax Returns could not be verified with with the Books of Accounts.
2	Others.	* It is not possible for us to verify whether tha Payments / expenditure made otherwise than by account payee cheque or Bank Draft as necessary evidence are not in possession of the assessee.
3	Others.	* EXPENSES RELATED TO EXEMPT INCOME COULD NOT BE ASCERTAINED AS SEPERATE DATA IS NOT MAINTAINED BY ASSESSEE * It is not Possible for us to verify / ascertain prior period items * T D S defaults / copy of Returns filed are not provided to us for varification. And only tax paid challans are provided . Therefore it is not possible for us to calculate either interest and / or penalty leviable under the captioned subject. * We have given the above Report on the basis of data/ documents provided by client for our verification and we have appllied test check basis for forming our openion.

Place GANDHINAGAR
Date 07/09/2016

Name SUNIL PARMAR
Membership Number 043974
FRN (Firm Registration Number) 129254W
Address F/1, SKY VIEW COMPLEX., GANDHINAGAR, GUJARAT, 382022

For. SARAL BUILDCON

PRuler

PARTNER

FORM NO. 3CD
[See rule 6G(2)]
Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

1	Name of the assessee	**SARAL BUILDCON**
2	Address	**SARVE NO-1140,, ALOK PLAZA, VASTRAL , A HMEDABAD , GUJARAT, 382418**
3	Permanent Account Number (PAN)	**ACOFS4773J**
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty,etc. if yes, please furnish the registration number or any other identification number allotted for the same	**Yes**

Sl No.	Type	Registration Number
1	**Service Tax**	**ACOFS4773JSD002**
2	**Sales VAT/Tax GUJARAT**	**24075108709**

5	Status	**Firm**
6	Previous year from	**2015-04-01 to 2016-03-31**
7	Assessment Year	**2016-17**
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	

Sl No.	Relevant clause of section 44AB under which the audit has been conducted
1	**Clause 44AB(a)-Total sales/turnover/gross receipts in business exceeding Rs. 1 crore**

9	a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?	No

Name	Profit Sharing Ratio (%)
JAGDISHBHAI M PATEL	**20**
PANKAJKUMAR KANTILAL PATEL	**20**
PARESHBHAI SURENDRABHAI KUSHWAH	**40**
SATISHBHAI KANTILAL PATEL	**20**

9	b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.	No

Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks

10	a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

Sector	Sub Sector	Code
Builders	**Property Developers**	**0403**

10	b	If there is any change in the nature of business or profession, the particulars of such change	No

Business	Sector	SubSector	Code
Nil			

11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed	No

Books prescribed

11	b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above

Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
CASH BOOK, BANK BOO K, SALES REGISTER, PUR CHASE,JOURNAL,LEDGE R(COMPUTERIZED)	**SARVE NO-1140,**	**ALOK PLAZA,**	**AHMEDABAD**	**GUJARAT**	**382418**

11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above

Books Examined
CASH BOOK, BANK BOOK, SALES REGISTER, PURCHASE,JOURNAL,LEDGER(COMPUTERIZED)

12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).	No

Section	Amount
Nil	

13	a	Method of accounting employed in the previous year	**Mercantile system**

For SARAL BUILDCON

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PARTNER

13	b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No
13	c	If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss.	

Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)

13	d	Details of deviation, if any, in the method of accounting employed in the previous year from the accounting standards prescribed under section 145 and the effect thereof on the profit or loss.	No

Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)

14	a	Method of valuation of closing stock employed in the previous year.	**AT COST OR MKT VALUE WHICHEVER IS LESS**
14	b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	No

Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)

15 Give the following particulars of the capital asset converted into stock-in-trade

(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade
Nil			

16 Amounts not credited to the profit and loss account, being:-

16 a The items falling within the scope of section 28

Description	Amount
Nil	

16 b The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned

Description	Amount

16 c Escalation claims accepted during the previous year

Description	Amount
Nil	

16 d Any other item of income

Description	Amount
Nil	

16 e Capital receipt, if any

Description	Amount
Nil	

17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable

18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-

Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percentage)	Opening WDV (A)	Additions					Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
			Purchase Value (1)	MOD--VAT (2)	Change in Rate of Ex-change (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
Plant & Machinery @ 15%	15%	61200							9180	52020
Plant & Machinery @ 60%	60%	42070							25242	16828
Plant & Machinery @ 15%	15%	4675	3200	0	0	0	3200		1181	6694
Furnitures & Fittings @ 10%	10%	220522							22052	198470
Plant & Machinery @ 15%	15%	14800							2220	12580
Plant & Machinery @ 15%	15%	22200							3330	18870

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

For. SARAL BUILDCON

PARTNER

19	Amounts admissible under sections :		
	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14provisions of Income-tax Act, 1961 or Income-tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf.
	Nil		

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

20	b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):				
		Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
		Nil				

21	a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc	
		Capital expenditure	
		Particulars	Amount in Rs.
		Personal expenditure	
		Particulars	Amount in Rs.
		Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	
		Particulars	Amount in Rs.
		Expenditure incurred at clubs being entrance fees and subscriptions	
		Particulars	Amount in Rs.
		Expenditure incurred at clubs being cost for club services and facilities used.	
		Particulars	Amount in Rs.
		Expenditure by way of penalty or fine for violation of any law for the time being force	
		Particulars	Amount in Rs.
		Expenditure by way of any other penalty or fine not covered above	
		Particulars	Amount in Rs.
		Expenditure incurred for any purpose which is an offence or which is prohibited by law	
		Particulars	Amount in Rs.

(b) Amounts inadmissible under section 40(a):-

(i) as payment to non-resident referred to in sub-clause (i)

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode

(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 section200(1)

Date of payment	Amount of payment	Nature payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted

(ii) as payment referred to in sub-clause (ia)

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode

(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139.

Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any

(iii) fringe benefit tax under sub-clause (ic)	0
(iv) wealth tax under sub-clause (iia)	0
(v) royalty, license fee, service fee etc. under sub-clause (iib).	0
(vi) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).	

For. SARAL BUILDCON

PARTNER

	Date of payment	Amount of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City	Pincode

(vii) payment to PF /other fund etc. under sub-clause (iv)	0
(viii) tax paid by employer for perquisites under sub-clause (v)	0

(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks

(d) Disallowance/deemed income under section 40A(3):

(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:	Yes

	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available

(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)	Yes

	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available

(e) Provision for payment of gratuity not allowable under section 40A(7)	0
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)	0

(g) Particulars of any liability of a contingent nature

	Nature Of Liability	Amount in Rs.

(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income

	Nature Of Liability	Amount in Rs.

	(i) Amount inadmissible under the proviso to section 36(1)(iii)	0
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	0

23 Particulars of any payment made to persons specified under section 40A(2)(b).

Name of Related Person	PAN of Related Person	Relation	Nature of trasaction	Payment Made(Amount)

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

Section	Description	Amount
Nil		

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

Name of Person	Amount of income	Section	Description of Transaction	Computation if any
Nil				

26 (i)* In respect of any sum referred to in clause (a), (b), (c), (d), (e) or (f) of section 43B, the liability for which:-

26 (i)A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-

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

Section	Nature of liability	Amount
Nil		

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

Section	Nature of liability	Amount
Nil		

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

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

Section	Nature of liability	Amount
Nil		

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

Section	Nature of liability	Amount
Nil		

(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)	Yes	**VAT EXPS RS.288548/-, SERVICE TAX EXPS RS.1095848/-**

27	a	Amount of Central Value Added Tax Credits availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits in accounts	No

For. SARAL BUILDCON

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PARTNER

		CENVAT	Amount	Treatment in Profit and Loss/Accounts
		Opening Balance		
		CENVAT Availed		
		CENVAT Utilized		
		Closing/Outstanding Balance		

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

Type	Particulars	Amount	Prior period to which itrelates(Year in yyyy-yyformat)
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) — No

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

29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same — No

Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares
Nil				

30 Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid,otherwise than through an account payee cheque,(Section 69D) — No

Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
Nil											

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

Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number(if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or account payee bank draft
ASHOK INDUSTRIES	**AHMEDABAD**		**117000**	**Yes**	**1300000**	**No**
DHARMANATH KAWALSINH	**AHMEDABAD**		**52076**	**Yes**	**852076**	**No**
GITABEN NILESHBHAI BARIYA	**AHMEDABAD**		**31397**	**Yes**	**531397**	**No**
GITABEN SUNILBHAI BARIYA	**AHMEDABAD**		**62794**	**Yes**	**1062794**	**No**

For. SARAL BUILDCON

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PARTNER

HASMUKHBHAI B SANGANI	AHMEDABAD		54000	Yes	387000	No
HASMUKHBHAI ZEVTABHAI CHAUDHARY	AHMEDABAD		32548	Yes	532548	No
JAYDIP M PATEL	AHMEDABAD		30000	Yes	215000	No
KALPANA K PATEL	AHMEDABAD		58500	No	650000	No
KAUSHIK PATEL	AHMEDABAD		49500	No	550000	No
LAXMI GEAR	AHMEDABAD		63000	Yes	700000	No
MADHUSUDAN M PATEL HUF	AHMEDABAD		225000	No	1612500	No
MUKTABEN M PATEL	AHMEDABAD		1162530	Yes	1391130	No
NARENBHARTHI S GAUSWAMI	AHMEDABAD		32548	Yes	532548	No
PRAKASHKUMAR M SHAH	AHMEDABAD		450000	No	3181973	No
RAJENDRA P SHARMA	AHMEDABAD		31397	Yes	531397	No
RIMA SUKHRAMSINH	AHMEDABAD		775600	Yes	745567	No
ROLL TECH	AHMEDABAD		72000	No	800000	No
SARAL INFRASTRUCTURE	AHMEDABAD		3000000	No	4350000	No
SATISHBHAI K PATEL	AHMEDABAD		1720000	No	4648000	No
SEVANTILAL P MEHTA HUF	AHMEDABAD		32548	Yes	532548	No
SHREE LAXMI INDUSTRIES	AHMEDABAD		36000	Yes	400000	No
SONAL HASMUKHBHAI SANGANI	AHMEDABAD		60000	Yes	430000	No
SURESHKUMAR CHANDULAL SHAH	AHMEDBAD		32548	Yes	532548	No
UMIYA ENGINEERING WORKS	AHMEDABAD		54000	Yes	600000	No
DHARMENDRA H DESAI HUF	AHMEDABAD		900000	Yes	900000	No
GRINESH SAMANT PATEL	AHMEDABAD		1085000	Yes	1025000	No
HASVANTRAI C DESAI HUF	AHMEDABAD		1000000	Yes	1000000	No
JINAL GRINESH PATEL	AHMEDABAD		1085000	Yes	1025000	No
KALPESHBHAI H DESAI HUF	AHMEDABAD		900000	Yes	900000	No
MADHUSUDAN MOHANBHAI PATEL	AHMEDABAD		1118352	Yes	1069452	No
PARESHBHAI S KUSHWAH	AHMEDABAD		1121000	No	1000000	No
PARESH NATVARLAL SHAH	AHMEDABAD		51000	Yes	51000	No

(These particulars need not be given in case of a Government Company, a banking company or a corporation established by a Central,State or Provincial Act)

31 b Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-

Name of the payee	Address of the payee	Permanent Account Number(if available with the assessee)of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made otherwise than by account payee cheque or account payee bank draft
ASHOK INDUSTRIES	AHMEDABAD		1417000	1300000	No
DAYALAL SANJIBHAI LIMBASIYA	AHMEDABAD		450000	450000	No
DHARMANATH KAWALSINH	AHMEDABAD		885689	852076	No
GITABEN NILESHBHAI BARIYA	AHMEDABAD		552257	531397	No
GITABEN SUNILBHAI BARIYA	AHMEDABAD		1104514	1062794	No
HASMUKHBHAI B SANGANI	AHMEDABAD		428144	387000	No

For, SARAL BUILDCON

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PARTNER

		HASMUKHBHAI ZEVTAB HAI CHAUDHARY	AHMEDABAD		553408	532548	No
		JAYDIP M PATEL	AHMEDABAD		237323	215000	No
		KALPANA K PATEL	AHMEDABAD		58500	650000	No
		KAUSHIK PATEL	AHMEDABAD		49500	550000	No
		LAXMI GEAR	AHMEDABAD		763000	700000	No
		MADHUSUDAN M PATEL HUF	AHMEDABAD		291209	1612500	No
		MUKTABEN M PATEL	AHMEDABAD		1473514	1391130	No
		NARENBHARTHI S GAUS WAMI	AHMEDABAD		553408	532548	No
		PRAKASHKUMAR M SHA H	AHMEDABAD		631973	3181973	No
		RAJENDRA P SHARMA	AHMEDABAD		552257	531397	No
		RIMA SUKHRAMSINH	AHMEDABAD		45567	745567	No
		ROLL TECH	AHMEDABAD		72000	800000	No
		SARAL INFRASTRUCTU RE	AHMEDABAD		5500000	4350000	No
		SATISHBHAI K PATEL	AHMEDABAD		72000	4648000	No
		SEVANTILAL P MEHTA HUF	AHMEDABAD		552965	532548	No
		SHREE LAXMI INDUSTRI ES	AHMEDABAD		436000	400000	No
		SONAL HASMUKHBHAI SANGANI	AHMEDABAD		483671	430000	No
		SURESHKUMAR CHAND ULAL SHAH	AHMEDBAD		553112	532548	No
		SURYAM REALITY	AHMEDABAD		1000000	1000000	No
		UMIYA ENGINEERING W ORKS	AHMEDABAD		654000	600000	No
		DHARMENDRA H DESAI HUF	AHMEDABAD		900000	900000	No
		GRINESH SAMANT PATE L	AHMEDABAD		1085000	1025000	No
		HASVANTRAI C DESAI H UF	AHMEDABAD		1000000	1000000	No
		JINAL GRINESH PATEL	AHMEDABAD		1085000	1025000	No
		KALPESHBHAI H DESAI HUF	AHMEDABAD		900000	900000	No
		MADHUSUDAN MOHANB HAI PATEL	AHMEDABAD		1118352	1069452	No
		PARESHBHAI S KUSHWA H	AHMEDABAD		1012100	1000000	No
		PARESH NATVARLAL SH AH	AHMEDABAD		51000	51000	No

31	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.	Not Applicable

Note: (The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or deposit taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

32	a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available					
		Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks
		Nil					

32	b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.	Not Applicable
32	c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.	No
		If yes, please furnish the details below	
32	d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year	No
		If yes, please furnish details of the same	
32	e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73	No

For, SARAL BUILDCON

PARTNER

		If yes, please furnish the details of speculation loss if any incurred during the previous year	
33		Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)	No

Section	Amount
Nil	

34	a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish	Yes

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
AHMS25766G	194C	LABOUR EXPS	21150532	21149412	0	403611	0	0	0
AHMS25766G	194C	ADVERTISEMENT EXPS	668150	663650	0	10941	0	0	0
AHMS25766G	194C	JCB CHARGES	306600	306600	0	3067	0	0	0
AHMS25766G	194J	CONSULTANCY EXPS	1066225	1011500	0	107572	0	0	0
AHMS25766G	194A	INTEREST EXPS	2914305	2914305	0	291431	0	0	0
AHMS25766G	194C	SECURITY EXPS	136900	136900	0	1369	0	0	0

34	b	Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time If not, please furnish the details:	No

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
AHMS25766G	26Q	2016-05-15	2016-05-03	No
AHMS25766G	26Q	2016-01-15	2016-01-13	Yes
AHMS25766G	26Q	2015-10-15	2015-10-13	Yes
AHMS25766G	26Q	2015-07-15	2015-07-15	Yes

34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7).If yes, please furnish	No

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment
Nil			

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

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

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

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

For, SARAL BUILDCON

PARTNER

						previous year			
		Nil							
35	bB	Finished products :							
		Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactur-ed during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any
		Nil							
35	bC	By products :							
		Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactur-ed during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any
		Nil							

36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-						
	(a) Total amount of distributed profits	(b) Amount of reduction 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	Amount	Dates of payment	
	Nil						
37	Whether any cost audit was carried out						Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor						
38	Whether any audit was conducted under the Central Excise Act, 1944						Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor						
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services as may be reported/identified by the auditor						Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor						

40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

No	Particulars	Previous Year			Preceding previous Year		
a	Total turnover of the assessee	24981900			0		
b	Gross profit / Turnover	14206158	24981900	56.87%	4602050	0	0%
c	Net profit / Turnover	1998599	24981900	8%	0	0	0%
d	Stock-in-Trade / Turnover	137984974	24981900	552.34%	70936281	0	0%
e	Material consumed/ Finished goods produced	10775742	0	0%	65774881	0	0%

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings

	Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
	Nil					

Place	GANDHINAGAR	Name	SUNIL PARMAR
Date	07/09/2016	Membership Number	043974

For, SARAL BUILDCON

PARTNER

FRN (Firm Registration Number) 129254W
Address F/1, SKY VIEW COMPLEX., GANDHINAGAR, GUJARAT, 382022.

Form Filing Details	
Revision/Original	Original

Addition Details(From Point No. 18)

Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Plant & Machinery @ 15%								
Total of Plant & Machinery @ 15%								
Plant & Machinery @ 60%								
Total of Plant & Machinery @ 60%								
Plant & Machinery @ 15%	1	14/07/2015	14/07/2015	3200	0	0	0	3200
Total of Plant & Machinery @ 15%								3200
Furnitures & Fittings @ 10%								
Total of Furnitures & Fittings @ 10%								
Plant & Machinery @ 15%								
Total of Plant & Machinery @ 15%								
Plant & Machinery @ 15%								
Total of Plant & Machinery @ 15%								

Deduction Details(From Point No. 18)

Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			
Plant & Machinery @ 60%			
Total of Plant & Machinery @ 60%			
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			

For, SARAL BUILDCON

PARTNER

M/S. SARAL BUILDCON

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED AS ON 31.03.2016

PARTICULARS	SCHEDULE		AMOUNT Rs
INCOME			
Sales For The Year	11		24,981,900.00
Work in Process (Stock)	12		
Other Income	13		95,770.00
TOTAL			25,077,670.00
EXPENDITURE			
Cost Of Goods Sold	14		3,520,304.64
Direct Exps	15		6,118,137.00
Manpower Expenses	16		1,137,300.00
Other Expenses	17		12,240,124.04
Depreciation	5		63,205.00
TOTAL			23,079,070.68
PROFIT BEFORE PARTNER'S INTEREST AND REMUNERATION			1,998,599.32
Less : Interest on Partner's Capital			-
PROFIT BEFORE PARTNER'S REMUNERATION			1,998,599.32
Less : Partner's Remuneration			-
PROFIT / (LOSS) AFTER PARTNER'S INTEREST AND REMUNERATION			1,998,599.32

As per our report of evendate attached

For Sunil Khengarji & Associates
Chartered Accountants

Sunil Khengarji & Associates
M. NO.
43974
Gandhinagar
Chartered Accountants

CA Sunil Parmar
Proprietor

Place : Gandhinagar
Date : 07.09.2016

For Saral Buildcon

Partner

For, SARAL BUILDCON

PARTNER

SCHEDULE "11" : SALES FOR THE YEAR

PARTICULARS	AMOUNT Rs.
Construction Work	24,981,900.00
TOTAL	24,981,900.00

SCHEDULE "12" : Work in Process (Stock)

PARTICULARS	AMOUNT Rs
Work in Process (Stock)	-
TOTAL	-

SCHEDULE "13" : OTHER INCOME

PARTICULARS	AMOUNT Rs.
Other Income	95,770.00
TOTAL	95,770.00

SCHEDULE "14" : COST OF GOODS SOLD

PARTICULARS	AMOUNT Rs.
Opening Stock Land	36,219,000.00
Opening Stock WIP	34,717,280.85
Add. : Purchases Less Return (Incl Land)	70,568,997.79
TOTAL	141,505,278.64
Closing Stock Land	36,219,000.00
Closing Stock W I P	101,765,974.00
TOTAL COST OF GOODS SOLD	3,520,304.64

SCHEDULE "15" : DIRECT EXPENSES

PARTICULARS	AMOUNT Rs
Carting Exps	5,811,537.00
JCB Charges,	306,600.00
TOTAL	6,118,137.00

SCHEDULE "16" : MANPOWER EXPENSES

PARTICULARS	AMOUNT Rs.
Salary And Bonus & Boni Expenses	1,137,300.00
TOTAL	1,137,300.00

Sunil Khengarji & Associates • M. NO. 43974 Gandhinagar • Chartered Accountants

For, SARAL BUILDCON

PARTNER

SCHEDULE "17" : OTHER EXPENSES

PARTICULARS	AMOUNT Rs.
Accounting Fees	24,600.00
Advertisement	668,150.00
Air Conditioner Service Charge	4,200.00
Audit fees	30,000.00
Bank loan Interest	1,877,565.00
Bank Commission And Charges	1,850.70
Computer Exps	550.00
Consultancy Charges	1,066,225.00
Deposite Interest Exps	2,914,305.00
Discount	(7,500.00)
Electricity Exps	364,010.00
[illegible]	246,527.00
Insurance Exps	197,007.29
Internet Exps	8,110.00
Kasar A/c	(43,801.95)
Loan Mortgage Charges	3,245,000.00
Misc Exps	24,650.00
Mobile - Telephone Exps	12,925.00
Security Charges	150,900.00
Service tax Exps	1,095,848.00
Service tax Interest	95.00
Stationery Exps	10,557.00
TDS Interest Exp	5,628.00
Vakeel Fees	29,000.00
Vat Exps	288,548.00
Water Exps	25,175.00
TOTAL	12,240,124.04

Sunil Khengarji & Associates
M. NO. 43974
Gandhinagar
Chartered Accountants

For, SARAL BUILDCON

PARTNER

M/S SARAL BUILDCON

Acct. Year : 31-3-2016
Asst. Year : 2016-2017

NOTES FORMING PART OF ACCOUNTS :

1. SIGNIFICANT ACCOUNTING POLICIES AND PRACTICIES :-

[A] REVENUE RECOGNITION :
ALL INCOMES / REVENUES AND EXPENDITURE / COSTS ARE GENERALLY ACCOUNTED ON ACCRUAL BASIS AS AND WHEN THEY ARE EARNED OR INCURRED.

[B] SALES AND INCOME :
THE SALES ARE RECORDED WHEN SUPPLY OF GOODS TAKES PLACE IN ACCORDANCE WITH THE TERMS OF SALE AND ON CHANGE IN THE TITLE IN THE GOODS. THE SALES IS SHOWN NET OF THE DISCOUNT AND SALES RETURNS. SALES ARE TO BE RECORDED ON ALLOTMENT BASIS, AS THERE IS NO ALLOTMENT DURING THE YEAR THE SAME IS SHOWN AS WIP (STOCK)

[C] PURCHASE AND EXPENSES :
1. PURCHASES ARE SHOWN AT PURCHASE PRISE LESS PURCHASE RETURN.
2. MAJOR ITEMS OF EXPENSES ARE ACCOUNTED FOR ON PRO-RATA BASIS AND NECESSARY PROVISIONS ARE MADE.
3. SALARY ARE INCLUDED AS AND WHEN PAYABLE

[D] INVENTORY :
CLOSING STOCK IS VALUED AT COST OR MARKET PRISE WHICHEVER IS LOWER.WHICH INCLUDE ALL COSTS (MATERIAL, LABOUR, & DIRECT & INDIRECT EXPS AND SHOWN AS WIP (Stock)

[E] FIXED ASSETS :
THE FIXED ASSETS ARE STATED AT COST LESS ACCUMULATED DEPRECIATION AT THE W.D.V METHOD.

[F] DEPRECIATION :
DEPRECIATION ON FIXED ASSETS IS PROVIDED AS PER W.D.V. METHOD

[G] INVESTMENTS :
THE INVESTMENTS ARE STATED AT COST.

2. THE BALANCES OF UNSECURED LOANS , CREDITORS FOR GOODS AND EXPENSES , INVESTMENTS , DEBTORS , LOANS ADVANCES AND DEPOSITS BANK BALANCES etc. ARE SUBJECT TO CONFIRMATION AND ADJUSTMENTS , IF ANY

3. WE HAVE CARRIED OUT TEST CHECK OF BOOKS OF ACCOUNTS OF THE ASSESSEE IN ORDER TO DERIVE REQUISITE DATA AND TO GIVE COMMENTS ON THE MATTERS CONTAINED IN FORM 3CD

4. WHERE EXTERNAL EVIDENCES IN THE FORM OF VOUCHERS TOWARDS EXPENSES ARE NOT AVAILABLE. WE HAVE RELIED UPON THE INTERNAL VOUCHERS AUTHENTICATED BY THE PROPRIETOR AND RECORDED IN THE BOOKS OF ACCOUNTS AND VERIFIED TO THE EXTENT MADE AVAILABLE.

AS PER OUR REPORT OF EVENDATE ATTACHED.

SIGNATURES TO SCHEDULE 1 TO 17.

PLACE : GANDHINAGAR	FOR SUNIL KHENGARJI & ASSOCIATES	FOR SARAL BUILDCON
DATE : 07.09.2016	CHARTERED ACCOUNTANTS	
	Sunil Khengarji & Associates M. NO. 43974 Gandhinagar Chartered Accountants	
	PROPRIETOR	PARTNER

For, SARAL BUILDCON

PARTNER

M/S. SARAL BUILDCON

BALANCE SHEET AS ON 31st MARCH., 2016

PARTICULARS	SCHEDULE	AMOUNT Rs.	AMOUNT Rs.
SOURCES OF FUNDS :			
OWNER'S FUNDS :			
Capital Account of Partners	1		19,178,599.32
LOAN FUNDS			
SECURED LOANS	2		53,726,702.75
UNSECURED LOANS	3		12,756,900.00
BOOKING DEPOSIT	4		32,290,112.50
TOTAL			117,952,314.57
APPLICATION OF FUNDS :			
Fixed Assets	5		305,463.00
Current Assets, Loans And Advances (A) :			
Inventories	6	137,984,974.00	
Sundry Debtors	7	-	
Cash And Bank Balances	8	17,078,601.65	
Deposit And Advances	9	2,178,750.00	
		157,242,325.65	
Less : Current Liabilities And Provisions (B) :	10	39,595,474.08	
Net Current Assets (A-B)			117,646,851.57
TOTAL			117,952,314.57

As per our report of evendate attached

For Sunil Khengarji & Associates
Chartered Accountants

Sunil Khengarji & Associates Chartered Accountants M. NO. 43974 Gandhinagar

CA Sunil Parmar
Proprietor

Place Gandhinagar
Date 07.09.2016

For Saral Buildcon

Partner

For, SARAL BUILDCON

PARTNER

SARAL BUILDCON

31.03.2016

SCHEDULE "1"

CAPITAL ACCOUNT OF PARTNERS

Name of Partner	Share	Op Balance As on 01.04.15	Addition	Interest on Capital	Partners Remunaration	Profit for the Year	Withdrawal	Balance as on 31.03.2016
Jagdishbhai M Patel	20%	9,312,000.00			-	399,719.86	1,500.00	9,710,219.86
Pankajkumar Kantilal Patel	20%	3,012,000.00				399,719.86	1,500.00	3,410,219.86
Pareshbhai Surendrabhai Kushwah	40%	4,024,000.00				799,439.74	3,000.00	4,820,439.74
Satishbhai Kantilal Patel	20%	639,500.00	210,000.00			399,719.86	11,500.00	1,237,719.86
Total	**100%**	**16,987,500.00**	**210,000.00**	**-**	**-**	**1,998,599.32**	**17,500.00**	**19,178,599.32**

Sunil Khengarji & Associates
M. NO. 43974
Gandhinagar
Chartered Accountants

For, SARAL BUILDCON

PARTNER

SCHEDULES FORMING PART OF BALANCE SHEET

SCHEDULE "2" SECURED LOANS

PARTICULARS	AMOUNT Rs.
[illegible] Bank CRFC	24,315,292.00
[illegible] Bank 2	29,411,410.75
TOTAL	53,726,702.75

SCHEDULE "3" UNSECURED LOANS

PARTICULARS	AMOUNT Rs.
Desai Nanubhai Sendhabhai	1,500,000.00
Kalpana K Patel	650,000.00
[illegible] Patel	550,000.00
Madhusudan M Patel -HUF	1,500,000.00
Pareshbhai S. Khuswah loan	108,900.00
Prakashkumar M Shah	3,000,000.00
Pro Tech (INDIA)	800,000.00
Satishbhai K Patel Loan	4,648,000.00
TOTAL	12,756,900.00

SCHEDULE "4" BOOKING DEPOSIT

PARTICULARS	AMOUNT Rs.
Block A	8,882,622.50
Block B	1,541,901.00
Block C	12,898,787.00
Shop	8,966,802.00
TOTAL	32,290,112.50

SCHEDULE "5" FIXED ASSETS

Particulars	Rate	Op. Bal. As On 1-4-2015	Addition Before 30.9	Addition After 30.9	Total	Depreciation For The Year	Cl. Bal. As On 31-3-2016
Air Conditioner	15%	61,200.00		-	61,200.00	9,180.00	52,020.00
Computer	60%	42,070.00	-	-	42,070.00	25,242.00	16,828.00
Furniture	10%	220,523.00		-	220,523.00	22,052.00	198,471.00
Mobile Phone	15%	4,675.00	3,200.00		7,875.00	1,181.00	6,694.00
Software	15%	14,800.00	-	-	14,800.00	2,220.00	12,580.00
TV A/c	15%	22,200.00	-	-	22,200.00	3,330.00	18,870.00
TOTAL		365,468.00	3,200.00	-	368,668.00	63,205.00	305,463.00

Sunil Khengarji & Associates
M. NO. 43974
Gandhinagar
Chartered Accountants

For, SARAL BUILDCON

PARTNER

SCHEDULE "6" INVENTORIES

PARTICULARS	AMOUNT Rs.
Closing Stock (Land) (As taken , Valued And Certified By Partner)	36,219,000.00
Closing Stock (WIP) (As taken , Valued And Certified By Partner)	101,765,974.00
TOTAL	137,984,974.00

SCHEDULE "7" : SUNDRY DEBTORS

PARTICULARS	AMOUNT Rs.
Nil	
TOTAL	

SCHEDULE "8" : CASH AND BANK BALANCES

PARTICULARS	AMOUNT Rs.
Cash In Hand	123.00
Nutan Nagrik Sahkari Bank Ltd	11,430.90
ICICI Bank	17,067,047.75
TOTAL	17,078,601.65

SCHEDULE "9" : DEPOSIT AND ADVANCES

PARTICULARS	AMOUNT Rs.
ICICI Bank NO 73	2,178,750.00
TOTAL	2,178,750.00

SCHEDULE "10" : CURRENT LIABILITIES AND PROVISIONS

SUNDRY CREDITORS FOR GOODS AND EXPENSES

PARTICULARS	AMOUNT Rs.
Bhupendra A Patel	18,500.00
Prakashkumar A Desai	22,400.00
Suhagiya Sanket Ghanshyambhai	13,500.00
Khodabhai Bhol	15,000.00
Mineshbhai Rabari	14,000.00
Pragnesh R. Khalash	18,500.00
Aaijibhai K Rathod	100,000.00
A A.Rangrej	550.00
Adarsh Security & Allied Service	68,361.00
Ambika Bricks Works	210,000.00
Arasuri Bricks Works	570,000.00
Arihant Trading Co	284,823.00
Aryan Enterprise	446,089.00
Ashapur Stone Supplier	145,531.00
Brand Media	31,185.00
BAL C/F	1,958,439.00

Sunil Khengarji & Associates
M. NO. 43074
Gandhinagar
Chartered Accountants

For, SARAL BUILDCON

PARTNER

BAL B/F	1,958,439.00
C S Prajapati	470,400.00
Darshan Marbal Grenaite	370,615.00
Dilip R. Pal	124,740.00
Gavria Tradlink Pvt. Ltd.	360,822.00
Harikrishna Enterprise	43,554.00
Harikrishna Transport	414,800.00
Himmatbhai G Dolasiya	24,584.00
Jay Khodiyar Bricks Work	21,000.00
Jay Shree Swaminarayan Transport	125,000.00
Jitendra Ispat Pvt Ltd	15,786,148.00
Jitendra Minerals & Metals	2,480,975.00
Jkay Sales Agencies	2,027,114.00
Kamleshbhai K Pawar	324,027.00
Kalubhai C Salani	4,530.00
KnKit Enterprise	192,646.00
Mahendrasingh Chouhan	30,527.00
Meptech Consultants	237,150.00
Modi Paint & Hardware	63,000.00
Mukesh A. Prajapati	149,784.00
Prakashbhai L Patel	33,833.00
Prakash Marbles & Granites	45,610.00
R A Infrastructure	12,266,633.00
Sai Transport	223,665.00
Sarjan Engineering Pvt.Ltd	2,888.00
Shiv Shakti Transport	153,600.00
Shree Ambika Hardware & Paint Mart	7,802.00
Shree Arbuda Corporation	97,141.00
Shree Khodiyarkrupa Transport	26,400.00
Shree Mahakali Transport	851,181.00
Shree Meldi Wood Works	522,365.00
Ultratech Cement Ltd	470,467.00
Uma Wood Industries	179,527.00
Turakhiya Enterprise	886,936.00
PROVISIONS	
Service Tax A/c	(1,900,245.92)
Prasad M. Dixit & co	22,825.00
TDS For Interest	166,580.00
Unpaid Vat	42,068.00
TDS Payable	286,344.00
TOTAL	39,595,474.08

Sunil Khengarji & Associates
M. NO. 43974
Gandhinagar
Chartered Accountants

For, SARAL BUILDCON

PRabu

PARTNER