S-3

AUDIT REPORT

Fin.Year : 2016-2017

Asst.Year : 2017-2018

OF

DIGJA INFRASTRUCTURE

96, SHANTIVAN SOCIETY 2, SARTHANA JAKATNAKA, SURAT
KAMREJ ROAD, SURAT, GUJARAT-395006

BY
AUDITORS :

SHIVANGI PAREKH & CO.
CHARTERED ACCOUNTANTS
302, SAI BHAVAN, MACHHLIPITH, SHAHPORE,
SURAT-395003 GUJARAT

NAME OF ASSESSEE	**: DIGJA INFRASTRUCTURE**
PAN	**: AAKFD9337P**
OFFICE ADDRESS	: 96, SHANTIVAN SOCIETY 2, SARTHANA JAKATNAKA, SURAT KAMREJ ROAD, SURAT, GUJARAT-395006
STATUS	: FIRM
WARD NO	: WARD 1(1)(1), SURAT
D.O.I.	: 18/01/2015
NAME OF BANK	: STATE BANK OF INDIA
MICR CODE	: 395002053
IFS CODE	: SBIN0060451
ADDRESS	: HONEY PARK SURAT
ACCOUNT NO.	: 35427135989

ASSESSMENT YEAR : 2017 - 2018
FINANCIAL YEAR : 2016 - 2017

COMPUTATION OF TOTAL INCOME

PROFITS AND GAINS FROM BUSINESS AND PROFESSION			602104
PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT		281833	
ADD :			
DEPRECIATION DISALLOWED	317331		
PROVIDENT FUND	16060		
ESIC	4860		
INTEREST	12884		
INTEREST	1869		
ANY OTHER INCOME NOT INCLUDED IN P & L A/C	284598	637602	
		919435	
LESS : ALLOWED DEPRECIATION		-317331	
		602104	
INCOME FROM OTHER SOURCES			14753
BANK FDR INTEREST		6337	
BOND INTEREST		6547	
INTEREST INCOME		1869	
TOTAL		14753	
BROUGHT FORWARD LOSSES SET-OFF			
BUSINESS LOSSES FOR THE A.Y. 2016-17			-630
			616227
GROSS TOTAL INCOME			616227
TOTAL INCOME			616227
TOTAL INCOME ROUNDED OFF U/S 288A			616230

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. 616230		184869
		184869
ADD: EDUCATION CESS @ 2%		3697
		188566
ADD: SECONDARY AND HIGHER EDUCATION CESS @ 1%		1849
		190415
LESS TAX DEDUCTED AT SOURCE		
CONTRACTORS AND SUB-CONTRACTORS	87624	
OTHER INTEREST	1260	88884
		101531
LESS ADVANCE TAX		
6360047 - 00004 - 24-11-2016	100000	100000
		1531
ADD INTEREST PAYABLE		
INTEREST U/S 234C	1839	1839
		3370

LESS SELF ASSESSMENT TAX U/S 140A

0013283 - 02522 - 21-08-2017	3390	3390
REFUNDABLE		(20)

Previous Year Return Filing Details :

Acknowledgement No.	263841830160716
Date of Filing	16/07/2016
Ward	WARD 1(1)(1), SURAT

LOSSES TABLE

A.Y.	HEAD	LOSSES		
		BROUGHT FORWARD	SET-OFF	CARRIED FORWARD
2016-17	Ordinary Business	630	630	-

ANY OTHER INCOME NOT INCLUDED IN P & L A/C

Sr. No.	Particulars	Amount
1	NET PROFIT DISCLOSED AS PER ICDS -III	284598.00
	Total	**284598.00**

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 on 31/03/2017, and the Profit and loss account for the period beginning from 01/04/2016 to ending on 31/03/2017, attached herewith of **DIGJA INFRASTRUCTURE, 96, SHANTIVAN SOCIETY 2, SARTHANA JAKATNAKA, SURAT KAMREJ ROAD, SURAT, GUJARAT-395006. PAN - AAKFD9337P.**

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 **96, SHANTIVAN SOCIETY 2, SARTHANA JAKATNAKA, SURAT KAMREJ ROAD, SURAT, GUJARAT-395006 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 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, 2017 and

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

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

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

For SHIVANGI PAREKH & CO.
Chartered Accountants

Shivangi Parekh
(Proprietor)
M. No. : 118936
FRN : 131449W
302, Sai Bhavan, Machhlipith,
Shahpore, Surat-395003 Gujarat

Shivangi Parekh & Co. SURAT Chartered Accountants

Date : 31/05/2017
Place : Surat

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 : **DIGJA INFRASTRUCTURE**

2 Address : **96, SHANTIVAN SOCIETY 2, SARTHANA JAKATNAKA, SURAT KAMREJ ROAD, SURAT, GUJARAT-395006**

3 Permanent Account Number : **AAKFD9337P**

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**

SN	Type	Registration Number
1	Sales Tax/VAT (GUJARAT)	24222900887
2	Service Tax	AAKFD9337PSD001

5 Status : **Firm**

6 Previous year from : **01/04/2016 to 31/03/2017**

7 Assessment year : **2017-18**

8 Indicate the relevant clause of section 44AB under which the audit has been conducted

SN	Type
1	Clause 44AB(e)- Profits and gains lower than deemed profit u/s 44AD

PART-B

9 a If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios :

Name	Profit Sharing Ratio (%)
BHAVESHBHAI L. PANSURIYA	50.00
NITINBHAI K. DESAI	50.00

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.

Date of change	Name of partner/member	Type of change	Old profit sharing ratio	New profit sharing ratio	Remarks
NA	NA	NA	NA	NA	NA

10 a Nature of business or profession. :

Sector	Sub sector	Code
Contractors	Civil Contractors(0501)	0501

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

11 a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed. : **Yes**

Books prescribed
SALE PURCHASE REGISTER, CASH BOOK, BANK BOOK,LEADGER,JOURNAL, STOCK REGISTER ETC.

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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.)

Books maintained	Address line 1	Address line 2	City/Town/ District	State	Pincode
SALE PURCHASE REGISTER, CASH BOOK, BANK BOOK, LEADGER, JOURNAL, STOCK REGISTER ETC.	96, SHANTIVAN SOCIETY 2,	SARTHANA JAKATNAKA, SURAT KAMREJ ROAD	SURAT	GUJARAT	395006

c List of books of account and nature of relevant documents examined. : **SALE PURCHASE REGISTER, CASH BOOK, BANK BOOK,LEADGER,JOURNAL, STOCK REGISTER ETC.**

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**

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-à-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 change ,and the effect thereof on the profit or loss. :

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

d Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2). : **Yes**

e If answer to (d) above is in the affirmative, give details of such adjustments: : **AS PER ANNEXURE 'I'**

f Disclosure as per ICDS: : **AS PER ANNEXURE 'II'**

14 a Method of valuation of closing stock employed in the previous year. : **At Cost**

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	Decrease in profit
Nil	Nil	Nil

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

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

a The items falling within the scope of section 28. : **NA**

	b	The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned.	: **NA**
	c	Escalation claims accepted during the previous year.	: **NA**
	d	Any other item of income.	: **NA**
	e	Capital receipt, if any.	: **NA**
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:	: **NA**
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 'III'**
19		Amount admissible under sections 32AC/33AB/33ABA/35/35ABB/35AC/35CCA/35CCB/35D/35DD/35DDA/35E	: **NA**
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)]	: **NA**
	b	Any sum received from the employees towards contributions to any provident fund or superannuation fund or any other fund mentioned in section 2(24)(x); and due date for payment and the actual date of payment to the concerned authorities under section 36(1)(va):-	: **AS PER ANNEXURE 'IV'**

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	: **NA**
Personal expenditure	: **NA**
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	: **NA**
Expenditure incurred at clubs being entrance fees and subscriptions	: **NA**
Expenditure incurred at clubs being cost for club services and facilities used	: **NA**
Expenditure by way of penalty or fine for violation of any law for the time being force	: **NA**

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	Expenditure by way of any other penalty or fine not covered above	: **NA**
	Expenditure incurred for any purpose which is an offence or which is prohibited by law	: **NA**
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:	: **NA**
	(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**
	ii. as payment referred to in sub-clause (ia)	
	(A) Details of payment on which tax is not deducted:	: **NA**
	(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	: **NA**
	iii. as payment referred to in sub-clause (ib)	
	(A) Details of payment on which levy is not deducted:	: **NA**
	(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	: **NA**
	iv. Fringe benefit tax under sub-clause (ic)	: **0**
	v. Wealth tax under sub-clause (iia)	: **0**
	vi. Royaltee, license fee, service fee etc. under sub-clause (iib)	: **0**
	vii. Salary payable outside india/to a non resident without TDS etc. Under sub-clause (iii)	: **NA**
	viii. Payment to PF/other fund etc. under sub-clause (iv)	: **0**
	ix. 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	: **NA**

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