TAX AUDIT REPORT
OF

AHMEDABAD URBAN DEVELOPMENT AUTHORITY

F.Y. : 2014-2015
A.Y. : 2015-2016

AUDITORS

KAUSHIK JAYENDRA & CO.
CHARTERED ACCOUNTANTS
A-58 NOBLES
OPP. NEHRU BRIDGE,
ASHRAM ROAD,
AHMEDABAD – 380 009

: 079 – 26589123/917

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Ahmedabad Urban Development Authority   Accounting Year : 2014-15

Notes attached to and forming part of Form No. 3CD for the year ended 31st March 2015

Annexure "A": Details of Books of Accounts maintained and examined

Sr. No	List of Books of Account Maintained	Manual/ Computarized	Examined (Yes/No)	Location where books of accounts were maintained
1	Cash Book	Computerized	Yes	Sardar Vallabhbhai Sankul, Ushmanoura, Ashram Road, Ahmedabad-380014
2	Bank Book	Computerized	Yes	
3	Journal Register	Computerized	Yes	
4	General ledger	Computerized	Yes	
5	Journal Book	Computerized	Yes	
6	Receipt Journal Register	Computerized	Yes	

Note. Out of the books referred above, we have verified only Financial Books, which are maintained at the Head Office on a Test Check Basis.

Annexure B: Details of Capital Receipts received during the year not credited to the Income & Expenditure Account

Sr No.	Particulars	Amount (Rs.) In Lacs
	Capital Receipts	
1	Amalgamation Fee	0.49
2	Amenities	859.29
3	Betterment Charges	202.42
4	Building Height Fees	65.02
5	Change of Use Fees	2.12
6	Development Charges	43.36
7	Development Charges Diff.	236.49
8	Fees for providing services (U/s. 23(I)(VI-A)	1,245.19
9	FSI on Payment charges	2,002.73
10	Infrastructure Dev Fund (Gruda-2011)	433.14
11	Incremental Construction Deposits	217.58
12	Jantree Fees	131.28
13	Restoration Charges	16.43
14	Solid Waste Management	17.23
15	Supervision Charges-Restoration	2.01
16	Tree Plantation - Permission	43.40
17	Tree Plantation - Charges Diff	5.40
18	60MT Ring Road (BOT Income)	89.68
19	Drainage Receipts	431.74
20	EWS Receipts	187.18
21	VAMBAY Receipts	276.14
22	Township Receipts	593.42
23	Affordable House-MIG	3,929.25
24	Affordable House-LIG	528.80
	Grant	
1	Grant for Infrastructure Development (UDP-78)	3,300.00
2	Grant from GMFB-Drainage Work	1,475.75
	Total Rs.	**16,335.54**

KAUSHIK JAYENDRA & CO. AHMEDABAD CHARTERED ACCOUNTANTS

Ahmedabad Urban Development Authority

Accounting Year : 2014-15

Annexure "C": Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Sr. No.	Nature of Fund	Sum Received from E'yee	Due date for payment	The Actual Amount Paid	The actual date of payment to the concerned authorities
1	CPF	198,754	15/05/14	198,754	08/05/14
2	CPF	204,122	15/06/14	198,754	09/06/14
3	CPF	197,273	15/07/14	202,641	05/07/14
4	CPF	202,344	15/08/14	203,123	05/08/14
5	CPF	203,902	15/09/14	203,123	05/09/14
6	CPF	203,471	15/10/14	203,471	10/10/14
7	CPF	241,751	15/11/14	241,751	07/11/14
8	CPF	206,957	15/12/14	206,957	03/12/14
9	CPF	15,410	15/01/15	14,475	19/12/14
10	CPF	216,835	15/01/15	217,770	03/01/15
11	CPF	212,136	15/02/15	212,136	05/02/15
12	CPF	206,642	15/03/15	206,642	05/03/15
13	CPF	3,760	15/04/15	3,760	23/03/15
14	CPF	198,357	15/04/15	198,357	08/04/15
1	GPF	113,000	15/05/14	113,000	08/05/14
2	GPF	113,000	15/06/14	113,000	09/06/14
3	GPF	134,000	15/07/14	134,000	05/07/14
4	GPF	139,000	15/08/14	119,000	05/08/14
5	GPF	119,000	15/09/14	139,000	05/09/14
6	GPF	119,000	15/10/14	119,000	10/10/14
7	GPF	99,000	15/11/14	99,000	07/11/14
8	GPF	113,000	15/12/14	113,000	03/12/14
9	GPF	103,000	15/01/15	103,000	03/01/15
10	GPF	107,500	15/02/15	107,500	05/02/15
11	GPF	127,500	15/03/15	127,500	05/03/15
12	GPF	117,500	15/04/15	117,500	08/04/15

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Annexure "D": Particulars of Income or expenditure of prior period credited or debited to the Reserves & Surplus Account

Sr No.	Details of Prior Period debited & Credited to the Reserves & Surplus Account	Amount (In Rs.)
1	In Earlier year erroneously treated as Rent Income, this year given back to Party.	2,299,375
2	In Earlier year erroneously treated as Road cutting Charges Income, this year given back to Party.	1,279,580
3	In Earlier year erroneously treated as Interest Income, this year credited to Grant From GMFB-Drainage Work	18,689,041
4	In Earlier year erroneously treated as Interest Income, this year credited to Grant For Water Supply (Dist) GMFB	19,193,425
5	In Earlier year erroneously treated as Road cutting Charges Income, this year given back to Party.	4,714,850
6	Earlier years Municipal Tax paid on Sports Sankul,Thaltej	8,506,256
7	In Earlier year erroneously adjusted in Advance rent for Water Supply. Now Trasnferred to Advance Rent Railway	77,589

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Annexure "E": A Statement showing compliance made by the assessee with the provisions of Chapter-XVII-B of The Income Tax Act, 1961 (to the extent) so far as it is applicable to assessee, during the previous year ended on 31st March,2015

Sr.No.	TAN	Section	Nature of Payment	Total Amount of Payment/ receipt	Total Amount on which tax was required to be deducted/ collected	Total Amount on which tax was deducted/ collected at specified rate	Amount of tax deucted/ collected	Total Amount on which tax was deducted or collected at less than specified rate	Amount of tax deducted or collected at less than specified rate	Amount of tax deducted or collected but not deposited to credit of the central govt.
1	AHMA01527B	194C	Contractor	2,465,422,619	2,465,422,619	46,541,511	46,541,511	0	0	0
2	AHMA01527B	194I	Rent on Plant & Machinery	6,419,027	6,419,027	128,383	128,383	0	0	0
3	AHMA01527B	194J	Professional	72,551,335	72,551,335	6,520,158	6,520,158	0	0	0
4	AHMA01527B	192	Salary	35,190,004	35,190,004	2,393,500	2,393,500	0	0	0

Annexure "F": Details of Interest Paid under section 201(1A) or section 206C(7).

Sr. No	TAN	Amount of interest Payable under section 201(1A)/206C(7)	Amount actually paid as a interest u?s 201(1A)/ 206C(7)	Date of Payment
1	AHMA01527B	100	100	15/05/14
2	AHMA01527B	10	10	02/09/14
3	AHMA01527B	220	220	01/12/14
4	AHMA01527B	50	50	05/02/15
5	AHMA01527B	67	67	05/03/15
6	AHMA01527B	170	170	30/03/15