SHIV OM DEVLOPAR

6,
MIG,
Shashtrinagar,
Bhavnagar
Bhavnagar : 364001

PAN : ACDFS4060P

-: Tax Audit Report :-

F.Y. 2016-17
A.Y. 2017-18

Auditors :-

NIRAV PATEL & CO.
Chartered Accountants
PLOT NO. 25, "RAJESHWARI" ANJNESHWAR PARK
NILKANTH SOCIETY TILAKNAGAR
BHAVNAGAR : 364001
Phone: 0278-2206847,Mobile: 9879808097,Email: caniravpatel5719@gmail.com
PAN : AAMFN7729B

NIRAV PATEL & CO.
Chartered Accountants
PLOT NO. 25, "RAJESHWARI" ANJNESHWAR PARK NILKANTH SOCIETY TILAKNAGAR BHAVNAGAR : 364001
Phone: 0278-2206847,Mobile: 9879808097,Email: caniravpatel5719@gmail.com

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. We have examined the Balance Sheet as on 31st March, 2017 and the Profit and loss account for the period beginning from 01/04/2016 to ending on 31/03/2017 attached herewith, of

   SHIV OM DEVLOPAR

   6, MIG, Shashtrinagar, Bhavnagar Bhavnagar : 364001

   PAN **ACDFS4060P**

2. We 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 Bhavnagar and 0 branches.

3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any
   (i) We have relied upon Partner's authentication and / or internal vouchers prepared by the assessee wherever external supporting is not available.
   (ii) Balances of Sundry Debtors / Creditors and Unsecured Loans / Advances are subject to confirmation.

   (b) Subject to above-
   (A) We have obtained all the information and explanations 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 explanations give 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 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 u/s.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 and the Annexure thereto are true and correct. Subject to following observations/qualifications, if any

SN	*Qualification Type*	*Observations/Qualifications*
1	Records produced for verification of payments through account payee cheque were not sufficient	In the absence of physical cheque reliance is placed upon counterfoils of cheque and the same is confirmed by the partner.

NIRAV PATEL & CO.
Chartered Accountants

NIRAV PATEL & CO. BHAVNAGAR FRN. 134617W CHARTERED ACCOUNTANTS

R. K. Parmar

RINKU N. PATEL
Partner
Mem.No.: 171232
FRN No.: 134617W

Place **BHAVNAGAR**
Date **03/10/2017**

NIRAV PATEL & CO.
Chartered Accountants
PLOT NO. 25, "RAJESHWARI" ANJNESHWAR PARK NILKANTH SOCIETY TILAKNAGAR BHAVNAGAR : 364001
Phone: 0278-2206847,Mobile: 9879808097,Email: caniravpatel5719@gmail.com

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

01	Name of the assessee	SHIV OM DEVLOPAR
02	Address	6, MIG, Shashtrinagar, Bhavnagar Bhavnagar : 364001
03	Permanent Account Number	ACDFS4060P
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, custom duty, etc. If yes, please furnish the registration number or any other identification number alloted for the same.	As Per Annexure-A
05	Status	Partnership Firm
06	Previous Year From	01/04/2016 to 31/03/2017
07	Assessment Year	2017-18
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Clause 44AB(e)- Profits and gains lower than deemed profit u/s 44AD

PART-B

09	a)	In 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 ?	*Name of Partners/Members* — *Ratio (%)* Patel Mohit Pravinbhai — 50% Patel Pravinbhai Thakarshibhai — 50%
	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 Change
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)	*Code* — *Sub-sector* — *Sector* 0505 — OTHERS (CONTRACTORS) — CONTRACTORS
	b)	If there is any change in the nature of business or profession, the particulars of such change	No Change
11	a)	Whether books of account are prescribed u/s.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 onelocation, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)*	**Cash Book, Bank Book, Ledger, Journal Register, Sales Register, Purchase Register Address: 6, MIG, Shashtrinagar, Bhavnagar Bhavnagar 364001**
	c)	List of books of account and nature of relevant documents examined	**Cash Book, Bank Book, Ledger, Journal Register, Sa (All books are computerised)**
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-a-vis the method employed in the immediately preceding previous year ?	**There is no change in the method of accounting during the year**
	c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss	**Not Applicable**
	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 u/s.145(2)	**No**
	e)	If answer to (d) above is in the affirmative, give the details of such adjustments	**No**
	f)	Disclosure as per ICDS	**No**
14	a)	Method of valuation of closing stock employed in the previous year	**WIP at cost or market price whichever is less as certified by the partner.**
	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		Give the following particulars of the capital asset converted into stock-in-trade:-	**Not Applicable as no capital assets are converted into stock in trade during the year**
16		Amount not credited to the profit and loss account, being	
	a)	The items falling within the scope of section 28	**Nil**
	b)	The performa credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, were such credits, drawbacks or refunds are admitted as due by the authorities concerned	**Nil**
	c)	Escalation claims accepted during the previous year	**Nil**
	d)	Any other item of income	**Nil**

	e)	Capital receipt, if any		Nil
17		Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish		No
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		Nil
19		Amount admissible under section 33AB, 33ABA, 33AC, 35, 35ABB, 35AC, 35CCA, 35CCB, 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		
		1	Capital expenditure	As Per Annexure-B
		2	Personal expenditure	Nil
		3	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	Nil
		4	Expenditure incurred at clubs being entrance fees and subscriptions	Nil
		5	Expenditure incurred at clubs being cost for club services and facilities used	Nil
		6	Expenditure by way of penalty or fine for violation of any law for the time being force	Nil
		7	Expenditure by way of any other penalty or fine not covered above	Nil
		8	Expenditure incurred for any purpose which is an offence or which is prohibited by law	Nil
	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	Nil
			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)	Nil
		ii	as payment referred to in sub-clause (ia)	

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		A Details of payment on which tax is not deducted	Nil
		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	Nil
	iii	fringe benefit tax under sub-clause (ic)	Nil
	iv	wealth tax under sub-clause (iia)	Nil
	v	royalty, license fee, service fee etc. under sub-clause (iib)	Nil
	vi	salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	Nil
	vii	payment to PF /other fund etc. under sub-clause (iv)	Nil
	viii	tax paid by employer for perquisites under sub-clause (v)	Nil
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	Nil
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
	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
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 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	Nil
i)		Amount inadmissible under the proviso to section 36(1)(iii)	Nil

22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006				Nil
23	Particulars of any payment made to persons specified under section 40A(2)(b)				Nil
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) or (f) 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 preceeding 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 section 139(1)	As Per Annexure-C
			b)	not paid on or before the aforesaid date	Nil
			c)	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	No
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				Not Applicable
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				Not Applicable
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. (Section 69D)				Nil

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	As Per Annexure-D
	b)	Particulars of each specified sum in the amount exceeding the limit specified in section 269SS taken or accepted during the previous year	Nil
	c)	Particulars of each repayment of loan or deposit or any specified advance in the amount exceeding the limit specified in section 269T made during the previous year	Nil
	d)	Particulars of repayment of loan or deposit or any specified advance in the amount exceeding the limit specified in section 269T received otherwise than by a cheque of bank draft or use of electronic clearing system through a bank account during the previous year	Nil
	e)	Particulars of repayment of loan or deposit or any specified advance in the amount exceeding the limit specified in section 269T received by a cheque of bank draft which is not an account payee cheque or account payee bank draft during the previous year	Nil
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 cannot be allowed to be carried forward in terms of section 79	Not Applicable
	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	No
33		Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)	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	As Per Annexure-E

	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	No
35	a)	In the case of a trading concern, give quantitative details of prinicipal items of goods traded	As Per Annexure-F
	b)	In the case of manufacturing concern,give quantitative details of the prinicipal items of raw materials, finished products and by-products	
		A Raw materials	Nil
		B Finished products	Nil
		C By-products	Nil
36		In the case of Domestic Company,details of tax on distributed profits under section 115-O in the following forms	Not Applicable
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	Not Applicable
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	Not Applicable
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. ? 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
40		Details regarding turnover, gross profit, etc., for the previous year and preceding previous year	As Per Annexure-G
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

For **SHIV OM DEVLOPAR**

Mohit. P. Patel

Patel Mohit Pravinbhai
Partner
Place **BHAVNAGAR**
Date **03/10/2017**

NIRAV PATEL & CO.
Chartered Accountants

NIRAV PATEL & CO. BHAVNAGAR FRN. 134617W CHARTERED ACCOUNTANTS

R. K. Parsaniya

RINKU N. PATEL
Partner
Mem.No.: 171232
FRN No.: 134617W

Annexure-A

(4) Registration number or any other identification number, Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty,etc

Type	State	Registration/Identification Number
Service Tax	--	ACDFS4060PSD001
Sales Tax/VAT	GUJARAT	24140

Annexure-B

(21a)(1) Capital expenditure

Particulars	Amount
Loss on sale of Land	67790

Annexure-C

(26i)(B)(a) In respect of any sum referred to in clause (a),(b),(c),(d),(e) or (f) of section 43B, the liability for which paid on or before the due date for furnishing

Section	Nature of liability	Amount
Sec 43B(a)	Service Tax Payable paid on 24/04/2017	87928
Sec 43B(a)	TDS Payable paid on 13/04/2017 & 24/04/2017	8750

Annexure-D

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

Name & Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Amount of loan or deposit taken or accepted	Whether the loan/ 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 by cheque or bank draft of use of ECS through a bank account	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
Dineshbhai J. Sonani 8, Vrundavan Society, Opp. Fatima Convent School, Ghogha Road, Bhavnagar.	ATBPS3072L	1700000	No	1700000	Cheque	Account payee cheque
Saridh Creation Bhavnagar		500000	No	500000	Cheque	Account payee cheque

Annexure-E

(34a) 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

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)
AHMS27562D	194C	Payments to contractors	220000	220000	220000	2200	0	0	0
AHMS27562D	194J	Fees for professional or technical services	95000	95000	95000	9500	0	0	0

Annexure-F

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

Item Name	Unit	Opening Stock	Purchase	Sales	Closing Stock	Shortage/ Excess
Flat	118-sqft	8323.00	0.00	0.00	8323.00	0.00

Annexure-G

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

		Previous Year			Preceding previous Year		
(a)	Total turnover of the assessee			1110927			0
(b)	Gross profit / Turnover	1110927	1110927	100.00	0	0	0.00 %
(c)	Net profit / Turnover	618336	1110927	55.66 %	0	0	0.00 %
(d)	Stock-in-Trade / Turnover	11824083	1110927	1064.34	0	0	0.00 %
(e)	Material consumed/Finished goods produced	0	0	0.00 %	0	0	0.00 %

SHIV OM DEVLOPAR

Balance Sheet for the year ended 31/03/2017

F.Y.: 2016-17

PARTICULARS	Sch.	Amount (Rs.)	Amount (Rs.)
*** SOURCES OF FUNDS ***			
Capital:			
Proprietor/Partner Capital	B1		72,88,996.00
Loan Funds:			
Un-Secured Loan	B2	46,60,000.00	
			46,60,000.00
Current Liabilities & Provision:			
Sundry Creditors	B3	3,38,967.00	
Other Liabilities and Provisions	B4	1,23,954.00	
Advances From Customers	B5	22,23,482.00	
			26,86,403.00
Total Sources of Funds			**1,46,35,399.00**
*** APPLICATION OF FUNDS ***			
Fixed Assets	B6		52,450.00
Current Assets:			
Inventories		1,18,24,083.00	
Loans and Advances	B7	24,139.00	
Bank Balance	B8	21,83,642.00	
Cash Account		5,51,085.00	
			1,45,82,949.00
Total Application of Funds			**1,46,35,399.00**

As Per Our Report Of Even Date
NIRAV PATEL & CO.
Chartered Accountants

NIRAV PATEL & CO. CHARTERED ACCOUNTANTS BHAVNAGAR FRN. 134617W

R.K. Parsurya sd/-

RINKU N. PATEL
Partner
Mem.No.: 171232
FRN No.: 134617W

For SHIV OM DEVLOPAR

sd/-
Mohit P. Patel

Patel Mohit Pravinbhai
Partner
Place **BHAVNAGAR**
Date **03/10/2017**

SHIV OM DEVLOPAR

Trading, Profit & Loss Account for the financial year 2016-17

F.Y.: 2016-17

PARTICULARS	Sch.	Amount (Rs.)	Amount (Rs.)
Direct Income	P1		1,65,000.00
Less: Cost of Sales			
Purchases	P2	98,26,946.00	
Direct Expenses	P3	10,51,210.00	
		1,08,78,156.00	
Less:Closing Stock		1,18,24,083.00	-9,45,927.00
Gross Profit			11,10,927.00
Add:Other Income	P4		676.86
			11,11,603.86
Less: Administrative and Other Expenses			
Administrative and Selling Expenses	P5	4,90,091.86	
Financial Expenses	P6	3,176.00	
			4,93,267.86
Net Profit Before Allocation of Interest & Remuneration			6,18,336.00
Interest To Partner		1,95,261.00	
Remuneration To Partner		3,84,000.00	5,79,261.00
Net Profit Transfer to Partner's Capital Account			39,075.00

As Per Our Report Of Even Date

NIRAV PATEL & CO.

Chartered Accountants

For SHIV OM DEVLOPAR

sd/- Mohit P. Patel

Patel Mohit Pravinbhai

Partner

Place BHAVNAGAR

Date 03/10/2017

NIRAV PATEL & CO. CHARTERED ACCOUNTANTS BHAVNAGAR FRN. 134617W

R. K. Panouriya sd/-

RINKU N. PATEL

Partner

Mem.No.: 171232

FRN No.: 134617W

SHIV OM DEVLOPAR

Schedule Forming Part Of Balance Sheet As At 31/03/2017

Proprietor/Partner Capital — F.Y.: 2016-17

SCHEDULE-B1

Patel Mohit Pravinbhai		
Credit:		
Opening Balance	5,84,759.50	
Partner Interest	70,171.00	
Partner Remuneration	1,92,000.00	
Net Profit from PNL a/c.	19,538.00	
Balance Write Off	5,75,000.00	
	14,41,468.50	
Debit:		
Income Tax (2015-16)	6,120.00	
School Fees	22,000.00	
Income Tax	4,200.00	
	32,320.00	
Total of Patel Mohit Pravinbhai		**14,09,148.50**
Patel Pravinbhai Thakarshibhai		
Credit:		
Opening Balance	10,42,420.50	
Partner Interest	1,25,090.00	
Partner Remuneration	1,92,000.00	
Net Profit from PNL a/c.	19,537.00	
Capital Introduce	41,30,000.00	
Balance Write Off	5,75,000.00	
	60,84,047.50	
Debit:		
Withdrawal	2,00,000.00	
Income Tax	4,200.00	
	2,04,200.00	
Total of Patel Pravinbhai Thakarshibhai		**58,79,847.50**
Total of Proprietor/Partner Capital		**72,88,996.00**

Un-Secured Loan

		SCHEDULE-B2
Dineshbhai J. Sonani	17,00,000.00	
Munjani Infrastructure PVT. LTD.	50,000.00	
Pravinbhai T. Patel - HUF	2,50,000.00	
Saridh Creation	5,00,000.00	
Savitaben P. Patel	3,23,000.00	
Thakarshibhai N. Vaghani	18,37,000.00	
Total of Un-Secured Loan		**46,60,000.00**

Sundry Creditors

		SCHEDULE-B3
Karting Suppliers	25,520.00	
Parekh Sales Corporation	2,585.00	
Shiv Stone Crusher	2,06,112.00	
Sohil Kureshi	1,04,750.00	
Total of Sundry Creditors		**3,38,967.00**

Other Liabilities and Provisions

		SCHEDULE-B4
Service Tax Payable	87,928.00	
TDS Payable	8,750.00	
Vivek Advertisers	2,276.00	
Bhavesh Y. Navapara	9,000.00	
Nirav Patel & Co.	16,000.00	
Total of Other Liabilities and Provisions		**1,23,954.00**

Advances From Customers

		SCHEDULE-B5
Harshaben K Patel - 101	1,05,982.00	
Ilaben G Padhiyar - 202	2,88,750.00	
Ruchita Jani-Flat - 301	18,28,750.00	
Total of Advances From Customers		**22,23,482.00**

Loans and Advances

		SCHEDULE-B7
VAT Advance	11,139.00	
VAT Deposit	10,000.00	
Hemal Bhatt	3,000.00	
Total of Loans and Advances		**24,139.00**

Bank Balance		SCHEDULE-B8
Bank Of Baroda - 0632	21,83,642.00	
Total of Bank Balance		21,83,642.00

Fixed Assets										SCHEDULE-B6
Description	**Rate**	**Opening WDV**	**Addition (1st Half)**	**Addition (2nd Half)**	**Sale (1st Half)**	**Sale (2nd Half)**	**Capital Gain/Loss**	**Depre-ciation on**	**Depre-ciation**	**Closing WDV**
Honda Activa	0	35000.00	0.00	0.00	0.00	0.00	0.00	35000.00	0.00	35000.00
Mobile	0	5000.00	0.00	0.00	0.00	0.00	0.00	5000.00	0.00	5000.00
Submersible Pump	0	0.00	0.00	12450.00	0.00	0.00	0.00	12450.00	0.00	12450.00
** TOTAL **		40000.00	0.00	12450.00	0.00	0.00	0.00	52450.00	0.00	52450.00

SHIV OM DEVLOPAR

Schedule Forming Part of Profit & Loss Account for the financial year 2016-17

F.Y.: 2016-17

Direct Income — SCHEDULE-P1

Old House Imlo Sales	1,65,000.00	
Total of Direct Income		**1,65,000.00**

Purchases — SCHEDULE-P2

Land Purchase	85,78,340.00	
Purchase (URD)	1,78,448.00	
Purchase (VAT 12.5%)	4,39,119.00	
Purchase (VAT 4%)	6,31,039.00	
Total of Purchases		**98,26,946.00**

Direct Expenses — SCHEDULE-P3

Bhavnagar Municipal Corporation	1,32,578.00	
Labour Work Exp.	2,20,000.00	
Plan Pass Exp. (BMC)	6,98,632.00	
Total of Direct Expenses		**10,51,210.00**

Other Income — SCHEDULE-P4

Kasar	676.86	
Total of Other Income		**676.86**

Administrative and Selling Expenses

SCHEDULE-P5

Advertisement Exp.	43,166.00	
Architech Fees Exp.	30,000.00	
Brocure Exp.	17,000.00	
Engineers Fees Exp.	50,000.00	
Laboratry Testing Exp.	9,776.00	
Legal Fees Exp.	16,500.00	
Loss On Sale Of Plot	67,790.00	
Name Transfer Fees Exp. (BMC)	8,392.00	
Office Exp.	21,949.00	
Stationary Exp.	6,762.00	
Transportation Exp.	65,997.00	
Vakil Fees Exp.	2,000.00	
Watchman Salary Exp.	29,000.00	
VAT Tax Exp.	96,759.86	
Account Fees Exp.	9,000.00	
Audit Fees Exp.	16,000.00	
Total of Administrative and Selling Expenses		**4,90,091.86**

SCHEDULE-P6

Financial Expenses

Bank Charges Exp.	1,877.00	
Service Tax Interest Exp.	1,299.00	
Total of Financial Expenses		**3,176.00**

Date : 03/10/2017

To.

NIRAV PATEL & CO.
Chartered Accountants
PLOT NO. 25, "RAJESHWARI" ANJNESHWAR PARK NILKANTH SOCIETY TILAKNAGAR
BHAVNAGAR : 364001
Phone: 0278-2206847,Mobile: 9879808097,Email: caniravpatel5719@gmail.com

We, hereby for the purpose of our audit for financial year ended on 31-03-2017, under the Income Tax Act, 1961, certify that we have not made any payment for any expenditure in excess of Rs. 20,000/- (except for the exemptions provided in the Rule 6DD of the Income Tax Rules) otherwise than account payee cheque or an account payee bank draft.

We further certify that we have not accepted or repaid any loan or deposit in excess of or the aggregate amount of each loan or deposit exceeding Rs. 20,000/- otherwise than by account payee cheque or an account payee bank draft during the financial year ended on 31-03-2017.

For SHIV OM DEVLOPAR

Mohit P Patel

Patel Mohit Pravinbhai
Partner

Date : 03/10/2017

To.

NIRAV PATEL & CO.

Chartered Accountants

PLOT NO. 25, "RAJESHWARI" ANJNESHWAR PARK NILKANTH SOCIETY TILAKNAGAR

BHAVNAGAR : 364001

Phone: 0278-2206847,Mobile: 9879808097,Email: caniravpatel5719@gmail.com

Ref : Authorization To Use Your e-mail ID and Mobile/Telephone No. In Income Tax Proceedings And Other Incidental Matters

Dear Sir,

We hereby authorize you to use your mobile / telephone no. or your e-mail id in income tax department, wherever required. This is authority is granted to you to enable you to file our income tax returns online as well as for any matter of income tax department requiring an e-mail id and / or mobile no.

This authority is granted to you to make income tax matters convenient for us as well as you.

Further, this authority is granted on unconditional basis and you will be at discretion to use your mail id or mobile no..

You are free not to provide your e-mail id or mobile no. required anywhere if you wish so.

Moreover, you are also authorized to download any of my DSC on your computer and use that DSC unconditionally at your discretion.

This authority is merely given to make income tax matters convenient which you are looking for as our tax consultant on our behalf.

Moreover, you are also authorized to register myself with the income tax department for filing my returns online.

For SHIV OM DEVLOPAR

Mohit. P Patel

Patel Mohit Pravinbhai

Partner

Certificate under section 40A(3)

Date : 03/10/2017

To.
NIRAV PATEL & CO.
Chartered Accountants
PLOT NO. 25, "RAJESHWARI" ANJNESHWAR PARK NILKANTH SOCIETY TILAKNAGAR
BHAVNAGAR : 364001
Phone: 0278-2206847,Mobile: 9879808097,Email: caniravpatel5719@gmail.com

Dear sir,

I/We hereby certify that all the payments made for expenditure covered u/s.40A(3) of the Income Tax Act,1961 during the previous year were made by account payee cheque drawn on a bank or account payee bank draft. No such payment is made in cash or through bearer cheques.

For SHIV OM DEVLOPAR

Mohit P Patel

Patel Mohit Pravinbhai
Partner

Certificate under section 269SS & 269T

Date : 03/10/2017

To.

NIRAV PATEL & CO.
Chartered Accountants
PLOT NO. 25, "RAJESHWARI" ANJNESHWAR PARK NILKANTH SOCIETY TILAKNAGAR
BHAVNAGAR : 364001
Phone: 0278-2206847,Mobile: 9879808097,Email: caniravpatel5719@gmail.com

Dear sir,

I/We hereby certify that all the loans/deposits taken/accepted in an amount exceeding the limits specified in section 269SS of Income Tax Act,1961 and repayment thereof as specified u/s.269T of Income Tax Act,1961 during the assessment year under consideration are either through an account payee cheque or an account payee bank draft. I/We further certify that no loan/deposits was accepted in cash or through bearer cheques and no repayment was made in a mode other than specified in section 269SS or 269T of the Income Tax Act,1961.

For SHIV OM DEVLOPAR

Mohit P. Patel

Patel Mohit Pravinbhai
Partner

Date : 22/09/2017

To.

NIRAV PATEL & CO.

Chartered Accountants

PLOT NO. 25, "RAJESHWARI" ANJNESHWAR PARK NILKANTH SOCIETY TILAKNAGAR

BHAVNAGAR : 364001

Phone: 0278-2206847,Mobile: 9879808097,Email: caniravpatel5719@gmail.com

Appointment Letter

Dear Sir/Madam,

In above reference we hereby pleased inform you that you are appointed as auditor for the financial Year 16-17 to carry out our audit.

For SHIV OM DEVLOPAR

Mohit . P. Patel

Patel Mohit Pravinbhai

Partner