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 at 31st March **2015** and the **Profit and loss account** for the period beginning from **2014-04-01** to ending on **2015-03-31** attached herewith, of **SHREE DHARA INFRASTRUCTURE A/19, 1ST FLOOR, ASTH VINAYAK COMPLEX, BARDOLPURA, DARIYAPUR, AHMEDABAD, GUJRAT, 380001 ACHFS7278P,** [mention name and address of the assessee with permanent account number]

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 **AS ABOVE,** and **0** branches.

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

(a) The attached financial statement are the responsibility of the management, our responsibility is to express an opinion on these financial statements based on our audit. (b) We have conducted our audit in accordance with the auditing standard gen erally accepted in India. These standars require that we plan and perform the audit to obtain reasonable assurance about wh ether the financial statement are free of material misstatement. An Audit also includes assessing the accounting principles use d and significant estimates made by management, as well as evaluating the overall financial statement presentation. We beliv e that our audit provides a reasonable basis for our opinion.

(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** knowledge and belief, were necessary for the examination of the books.
(C) In **Our** opinion and to the best of **Our** information and according to the explanations given to **Us** the said accounts, read with notes thereon, if any, give a true and fair view:-
(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, **2015** ;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 **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:-

Sl No.	Qualification Type	Observations/Qualifications
1	Others.	Clause 33 section wise details of deduction- As per computation of total inc ome.As explained by assessee neither any properties purchased not sold out . Further Assessee explained no any type of cases neither civil nor criminal nor any tax litigation occurred during previous year.It is explained by the Pa rtner/Authorised Representative, that it is not possible to maintain quantitat ive records for them looking into nature of the business. Hence quantitative details are not provided for our audit and details not provided to us.Howev er it is difficult to ascertain the personal element involved in various expens es. The assessee has certified that all the expenses are incurred exclusively f or the purpose of business only. Further assessee added no any capital recei pt occurred during year.
2	TDS returns could not be verified with the books of account.	TDS on labour amount Rs. 30,20,806 relating to Quarter 1 paid on 25/09/20 15 and and TDS on Interest amount Rs. 3,02,751 paid but till date quarterly TDS returns have not been filed.

Place **MEHSANA**
Date **28/09/2015**

Name **VINOD BERHATMAL MAHESHWARI**
Membership Number **126197**
FRN (Firm Registration Number) **114072W**
Address **16 GF SANSKRUT COMPLEX, VIJAPUR, MEHSANA, GUJRAT, 382870**