B. P. SHAH & ASSOCIATES
Chartered Accountant
329, Madhav Darshan, Waghawadi Road, Bhavnagar : 364001
Phone: 0278-3001166, Email: bhaveshca@hotmail.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 Income and expenditure account for the period beginning from 01/04/2016 to ending on 31/03/2017 attached herewith, of

   ADITYA CONSTRUCTION

   281 OLD MADHAV RATNA NIRMALNAGAR BHAVNAGAR : 364001

   PAN **AAZFA4593R**

2. We certify that the Balance Sheet and the Income and expenditure 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 assessee's authentication and / or internal vouchers prepared by the assessee wherever external supporting vouchers were not available.
   (ii) Balances of Sundry Debtors / Creditors and Unsecured Loans / Advances are subject to confirmation and/or verification wherever necessary.

   (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 Income and expenditure 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	Others	Refer Notes to Form no. 3CD

B. P. SHAH & ASSOCIATES BHAVNAGAR CHARTERED ACCOUNTANTS

For B P Shah & Associates
Chartered Accountants

FRN 117846W
(CA Bhavesh P Shah)
(Proprietor)
Mem. No. 103537

Place **Bhavnagar**
Date **09/10/2017**

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	ADITYA CONSTRUCTION
02	Address	281 OLD MADHAV RATNA NIRMALNAGAR BHAVNAGAR : 364001
03	Permanent Account Number	AAZFA4593R
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 (%)* Mehul Patel — 25% Gambhirsinh Parmar — 25% Kuldeepsinh Gohil — 25% Ashokbhai Vaghani — 25%
	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* 0401 — BUILDERS — BUILDERS
	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	Sales Register, Purchase Register, Cash Book, Bank Book, Journal Register, Ledger

B. P. SHAH & ASSOCIATES
BHAVNAGAR
M. NO. 103537
CHARTERED ACCOUNTANTS

	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: 281 OLD MADHAV RATNA NIRMALNAGAR BHAVNAGAR 364001**
	c)	List of books of account and nature of relevant documents examined	Cash Book, Bank Book, Ledger, Journal Register, Sales Register, Purchase Register (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	As Per Annexure-B
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
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	Nil
		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)	

		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		as payment referred to in sub-clause (ib)	
		A	Details of payment on which levy is not deducted	Nil
		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	Nil
	iv		fringe benefit tax under sub-clause (ic)	Nil
	v		wealth tax under sub-clause (iia)	Nil
	vi		royalty, license fee, service fee etc. under sub-clause (iib)	Nil
	vii		salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	Nil
	viii		payment to PF / other fund etc. under sub-clause (iv)	Nil
	ix		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)		As Per Annexure-C
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-D
			b) not paid on or before the aforesaid date	As Per Annexure-E
			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	Nil
	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	As Per Annexure-F
	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-G
	b)	Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time If not, please furnish the details	Not Applicable
	c)	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) If yes, please furnish	As Per Annexure-H
35	a)	In the case of a trading concern, give quantitative details of prinicipal items of goods traded	Nil
	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-I

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 ADITYA CONSTRUCTION

G.A. Parmar

GAMBHIRSINH PARMAR

Partner

Place Bhavnagar

Date 09/10/2017

For B P Shah & Associates

Chartered Accountants

FRN 117846W

(CA Bhavesh P Shah)

(Proprietor)

Mem. No. 103537

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	—	AAZFA4593RSD002
Sales Tax/VAT	GUJARAT	24140201720

Annexure-B

(13f) Disclosure as per ICDS

ICDS	Disclosure
ICDS I = Accounting Policies	Accounting Policy Disclosed in Notes to Accounts.
ICDS IV = Revenue Recognition	Sales of goods not recognized as revenue- Nil
ICDS X = Provisions, Contingent Liabilities/Assets	Fundamental accounting assumptions viz. Going Concern, Consistency and Accrual are followed by the assessee. Significant accounting policies adopted is disclosed in notes forming part of annual accounts. There is no change in accounting policies.
ICDS II = Valuation of Inventories	At Net Realizable value

Annexure-C

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

Name of related Party	PAN of related	Relation	Nature of Transaction	Payment Made
Sonalba Kuldeepsinh Gohil		Spouce of Partner	Salary	216000

Annexure-D

(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 31/05/2017)	73160

Annexure-E

(26i)(B)(b) In respect of any sum referred to in clause (a),(b),(c),(d),(e) or (f) of section 43B, the liability for not paid on or before the aforesaid date

Description	Nature of liability	Amount
Sec 43B(a)	VAT Payable	9747

Annexure-F

(31c) 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

Name & 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 by cheque or bank draft or use of ECS through a bank account	In case the repayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
SHREE SANTKAVARAM EDUCATION TRUST BHAVNAGAR		635000	635000	Cheque	Account payee cheque

Annexure-G

(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)
AHMA13945B	194C	Payments to contractors	4363000	50000	50000	1000	0	0	0

Annexure-H

(34c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) if yes, please furnish

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.	
		Amount	Dates of payment
AHMA13945B	30	30	15/07/2016

Annexure-I

(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		9250000			0	
(b)	Gross profit / Turnover	1955899	9250000	21.14 %	0	0	0.00 %
(c)	Net profit / Turnover	1070042	9250000	11.57 %	0	0	0.00 %
(d)	Stock-in-Trade / Turnover	9832030	9250000	106.29	0	0	0.00 %
(e)	Material consumed/Finished goods produced	0	0	0.00 %	0	0	0.00 %

For B P Shah & Associates
Chartered Accountants

FRN 117846W
(CA Bhavesh P Shah)
(Proprietor)
Mem. No. 103537

Place **Bhavnagar**
Date **09/10/2017**

M/s. Aditya Construction

NOTES FORMING PART OF FORM NO. 3CD

1. While verifying the particulars given under various clauses of the report, reliance is placed upon the information and explanations given by the assessee. The figures have been verified with the books of accounts and other records produced before us.

2. Various details as related to the computation of income and admissibility or inadmissibility of any item are given on the basis of the information and explanations furnished to us.

3 Clause 18: Regarding the assets having been put to use, the same being technical matter is not verified by us and the same is taken as explained and certified by the assessee.

   There is no adjustment on account of MODVAT or Exchange Rate Difference or Subsidy as specified under sub clause (d).

4 Clause 21 (a) (2) : As recommended in the Guidance Notes issued by the Institute of Chartered Accountants of India, the personal expenses as referred under the clause are confined to and attached with the assessee only and not necessarily to and with persons other than the assessee.

5 Clause 21 (b) : Information under this clause is provided on the basis on our verification of the records on test check and compliance test and to the extent details made available to us and according to information and explanations furnished to us by the assessee.

6 Clause 21 (d) : Regarding payments otherwise than by crossed cheques or bank drafts, the same could not be verified by us as the necessary evidences are not in possession of the assessee.

7 Clause 26 : Information given under clause 26 (i)(B) is only up to and does not include any payment, which the assessee may make subsequently before the due date of filing of return of income u/s 139(1)

8 Clause 33: While giving particulars under this clause, amount of deductions mentioned is subject to the determination of gross total income of the assessee.

9 Clause 34 : Information under this clause is provided on the basis of our verification of the records on test check and compliance test and to the extent details made available to us and according to information and explanations furnished to us by the assessee.

10 Ratio of net profit under clause 40 is calculated on the basis of net profit before Income Tax, interest and remuneration to the partners.

11 In the event of any discripancies in the online generation of XML files on the website of the Income tax Department, the contents of the hard copy duly signed by the tax auditor and obtained by the assessee will prevail.

For Aditya Construction

G. A. Parmar

Date: 09.10.2017

For B. P. Shah & Associates
Chartered Accountants
(FRN 117846W)

(CA Bhavesh P. Shah)
(Mem. No. 103537)