



Ruparel & Bavadiya

Chartered Accountants

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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

- We have examined the balance sheet as on 31/03/2015, and the Profit and loss account for the period beginning from 01/04/2014 to ending on 31/03/2015, attached herewith of AVANTIS ENTERPRISE, BLOCK NO. 209, OPP. SANGINI SOLITER, VIP Road, BHARTHANA (VESU), SURAT, GUJARAT-395017. PAN - AAVFA8511F.
- 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 BLOCK NO. 209, OPP. SANGINI SOLITER, VIP Road, BHARTHANA (VESU), SURAT, GUJARAT-395017 and 0 branches.
- We report the following observations/comments/discrepancies/inconsistencies, if any:
None
 - Subject to above,
 - 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.
 - 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.
 - 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 :-
 - In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2015 and
 - In the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.
- The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
- 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 are true and correct subject to following observations/qualifications, if any

SN	Qualification Type	Observations/Qualifications
1	Others	None



For Ruparel And Bavadiya
Chartered Accountants

Be. Bavadiya

P N Bavadiya
(Partner)
M. No. : 113300
FRN : 126260W

Date : 29/09/2015
Place : Surat

A/53, River Palace, Old Civil Court Road, Nanpura, Surat-395001 Gujarat

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 : AVANTIS ENTERPRISE
- 2 Address : BLOCK NO. 209, OPP. SANGINI SOLITER, VIP Road, BHARTHANA (VESU), SURAT, GUJARAT-395017
- 3 Permanent Account Number : AAVFA8511F

- 4 Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, : Yes
customs duty, etc. if yes, please furnish the registration number or any other identification number allotted for the same

SN	Type	Registration Number
1	Service Tax	AAVFA8511FSD001
2	VAT	24222303521

- 5 Status : Firm
- 6 Previous year from : 01/04/2014 to 31/03/2015
- 7 Assessment year : 2015-16
- 8 Indicate the relevant clause of section 44AB under which the audit has been conducted

SN	Type
1	Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding Rs. 1 crore

PART-B

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

Name	Profit Sharing Ratio (%)
Ankit Shankarlal Shah	25.00
Jigna Shankarlal Shah	25.00
Manjuben Shankarlal Shah	25.00
Shankarlal Chhaganlal Shah	25.00

- 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
Builders	Builders(0401)	0401

- b If there is any change in the nature of business or profession, the particulars of such change.



change.

Business	Sector	Sub sector	Code
Nil	Nil	Nil	Nil

- 11 a Whether books of accounts are prescribed under section 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 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
Cash Book, Bank Book, Purchase Register, Journal Register	Block No- 209, Opp. Sangini Soliter, VIP Road	Bharthana	Surat	GUJARAT	395017

- c List of books of account and nature of relevant documents examined. : Cash Book, Bank Book, Purchase Register, Journal Register

- 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

Section	Amount
Nil	Nil

- 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. : 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

- 14 a Method of valuation of closing stock employed in the previous year. : At Cost or Net Realisable Value, whichever is lower

- 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.

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

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

Description of capital asset	Date of acquisition	Cost of acquisition	Amount at which asset is converted in to stock in trade
Nil	Nil	Nil	Nil

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

- a The items falling within the scope of section 28.

Description	Amount
Nil	Nil

- 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.

Description	Amount
Nil	Nil

- c Escalation claims accepted during the previous year.

Description	Amount
Nil	Nil

- d Any other item of income.

Description	Amount
Nil	Nil

- e Capital receipt, if any.

Description	Amount
Nil	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:

Details of property	Address line 1	Address line 1	City/Town /District	State	Pin code	Consideration received or accrued	Value adopted or assessed or assessable
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

- 18 Particulars of depreciation allowable as per the : As per Schedule : 1 :
Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-

- 19 Amount admissible under sections :
32AC/33AB/33ABA/35/35ABB/35AC/35CCA/35
CCB/35D/35DD/35DDA/35E.

Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils
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Nil	Nil
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Expenditure incurred for any purpose which is an offence or which is prohibited by law

Particulars	Amount
Nil	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:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	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 under section 200(1)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode	Amount of tax deducted
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

ii. as payment referred to in sub-clause (ia)

(A) Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode	Amount of tax deducted	Amount out of (V) deposited, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	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)

Date of payment	Amount of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

vii. Payment to PF/other fund etc. under sub-clause (iv) : Nil



		the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
Nil	Nil	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)]

Description	Amount
Nil	Nil

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

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
Nil	Nil	Nil	Nil	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.

Capital expenditure

Particulars	Amount
Nil	Nil

Personal expenditure

Particulars	Amount
Nil	Nil

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Particulars	Amount
Nil	Nil

Expenditure incurred at clubs being entrance fees and subscriptions

Particulars	Amount
Nil	Nil

Expenditure incurred at clubs being cost for club services and facilities used

Particulars	Amount
Nil	Nil

Expenditure by way of penalty or fine for violation of any law for the time being force

Particulars	Amount
Nil	Nil

Expenditure by way of any other penalty or fine not covered above

Particulars	Amount
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clause (iv)

viii. Tax paid by employer for perquisites : Nil
under sub-clause (v)

- 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

Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
Nil	Nil	Nil	Nil	Nil	Nil

- d Disallowance/deemed income under section 40A(3):

(A) On the basis of the examination of books : Yes
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

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee
Nil	Nil	Nil	Nil	Nil

(B) On the basis of the examination of books : Yes
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)

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee
Nil	Nil	Nil	Nil	Nil

- e provision for payment of gratuity not allowable under section 40A(7) : Nil

- f any sum paid by the assessee as an employer : Nil
not allowable under section 40A(9)

- g Particulars of any liability of a contingent nature :

Nature of liability	Amount
Nil	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

Particulars	Amount
Nil	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).

Name of related party	PAN	Relation	Nature of Transaction	Payment Made(Amount)
As Per Schedule : 2 :				

24 Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.

Section	Description	Amount
Nil	Nil	Nil

25 Any amounts of profits chargeable to tax under section 41 and computation thereof

Name of party	Amount of income	Section	Description of transaction	Computation
Nil	Nil	Nil	Nil	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 preceding previous year and was:-

(a) Paid during the previous year

Section	Nature of Liability	Amount
Sec 43B(a) -tax , duty,cess,fee etc	Service tax	5,13,434/-

(b) Not paid during the previous year;

Section	Nature of Liability	Amount
Sec 43B(a) -tax , duty,cess,fee etc	Service tax	12,53,668/-

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 139(1);

Section	Nature of Liability	Amount
Nil	Nil	Nil

(b) Not paid on or before the aforesaid date.

Section	Nature of Liability	Amount
Sec 43B(a) -tax , duty,cess,fee etc	Service Tax	21,23,618/-

State whether sales tax, customs duty, excise No



duty or any other indirect tax, levy, cess, impost etc. is passed through the profits and loss

- 27 a Amount of Central Value Added Tax credits availed of or utilised during the previous : Yes
year and its treatment in the profit and loss account and treatment of outstanding
Central Value Added Tax credits in the accounts.

CENVAT	Amount	Treatment in profit & loss/account
Opening Balance	0	No Opening
CENVAT Availed	4,47,096/-	No effect in profit and loss
CENVAT Utilized	4,47,096/-	No effect in profit and loss
Closing / outstanding Balance	0	No Closing Balance

- b Particulars of income or expenditure of prior period credited or debited to the profit and loss account:-

Type	Particular	Amount	Prior period
Nil	Nil	Nil	Nil

- 28 Whether during the previous year the assessee : No
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)(viii), if yes, please furnish the
details of the same.

- 29 Whether during the previous year the assessee : NA
received any consideration for issue of shares
which exceeds the fair market value of the shares
as referred to in section 56(2)(viii), if yes, please
furnish the details of the same.

- 30 Details of any amount borrowed on hundi or any : No
amount due thereon (including interest on the
amount borrowed) repaid, otherwise than
through an account payee cheque, (Section 69D)

Name of person from whom amount borrowed or repaid on hundi	PAN of the person	Address line 1	Address line 2	City/Town/District	State	Pincode	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	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 Schedule : 3 :**

b Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :- **As Per Schedule : 4 :**

c Whether the taking or accepting loan or deposit, or repayment of the same were made by account payee cheque drawn on a bank or account payee bank draft based on the examination of books of account and other relevant documents **Yes**

32 a Details of brought forward loss or depreciation allowance, in the following manner, to extent available:-

Serial No:	Assessment Year:	Nature of loss / Depreciation allowance	Amount as returned	Amount as assessed	Order No and Date	Remarks
1	Nil	Nil	Nil	Nil	Nil	Nil

b Whether a change in shareholding 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. **NA**

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. **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. **NA**

33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). **No**

Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax
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	Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
Nil	Nil

- 34 a Whether the assessee is required to deduct or : Yes
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)
1	2	3	4	5	6	7	8	9	10
As Per Shedule : 5 :									

- b Whether the assessee has furnished the : No
statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details:

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
SRTA05821E	Form 26Q	15/07/2014	25/07/2014	Yes
SRTA05821E	Form 26Q	15/10/2014	17/01/2015	Yes
SRTA05821E	Form 26Q	15/01/2015	03/02/2015	Yes
SRTA05821E	Form 26Q	15/05/2015	19/05/2015	Yes

- c Whether the assessee is liable to pay interest : Yes
under section 201(1A) or section 206C(7). If yes, please furnish:

Tax deduction and Collection Account Number	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	Date of payment.



(TAN)		
As Per Schedule : 6 :		

- 35 a In the case of a trading concern, give quantitative details of principal items of goods traded

Item Name	Unit	Opening stock	Purchase during the previous year	Sale during the previous year	Closing Stock	Storage/Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil

- b In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products any by-products

(A) Raw materials

Item Name	Unit	Opening stock	Purchase during the previous year	Consumption during the previous year	Sales during previous year	Closing Stock	Yield of finished product	% of yield	Shortage/Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

(B) Finished products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

(B) By products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

- 36 In the case of Domestic Company, details of tax on : NA distributed profits under section 115-O in the following forms:

- 37 Whether any cost audit was carried out. ? : NA

- 38 Whether any audit was conducted under the : NA Central Excise Act, 1944. ?

- 39 Whether any audit was conducted under section : NA 72A of the Finance Act, 1994 in relation to valuation of taxable services, finance act 1994 in relation to valuation of taxable service as may be reported/identified by the auditor. ?



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

Particulars	Previous year	Preceding previous year
Total turnover of the assessee	As per Schedule : 7 :	
Gross profit/turnover		
Net profit/turnover		
Stock-in-trade/turnover		
material consumed/Finished goods produced		

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.

Financial year to which demand/refund relates to	Name of other tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
We have been informed that during the year under Audit there are no any demand raised or refund issued					



Place : Surat
Date : 29/09/2015

As per our Report of even date attached
For Ruparel And Bavadiya
Chartered Accountants
FRN : 126260W

P.N. Bavadiya

P.N.Bavadiya
(Partner)
M. No. : 113300
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Nanpura, Surat-395001