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SNEH INFRASTRUCTURE

ADDRESS

11, Parth Apartments, N. H. No. 8,
Bapunagar, Ahmedabad - 382350

**TAX AUDIT REPORT U/S 44AB**

**IN**

**FORM NO. 3CB AND 3CD**

**FOR**

**FINANCIAL YEAR : 2014-15**

AUDITOR

**K. K. Rastogi & Co.**
Chartered Accountants

206/207, Shreyas,
Opp. Jain Temple,
Navrangpura,
Ahmedabad-380 009.
Phone: 2656 0576
rastogitapan@gmail.com

K. K. RASTOGI & CO.
Chartered Accountants

Kalpak Rastogi
B.Com., LL.B., F.C.A., F.C.S., D.I.S.A. (ICAI)

206/207, Shreyas,
Opp. Jain Temple,
Navrangpura,
Ahmedabad-380 009.
Phone: 2656 0576
rastogitapan@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, 2015, and the Profit and Loss Account for the period beginning from 01-04-2014 to ending on 31-03-2015, attached herewith, of SNEH INFRASTRUCTURE, 11, Parth Apartments, N. H. No. 8, Bapunagar, Ahmedabad - 382350, permanent account number: ABSFS1160J.

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 above address and Nil branches.

3 a We report the following observations/comments/discrepancies/inconsistencies; if any:

Nil

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 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.

K. K. RASTOGI & CO. AHMEDABAD M. No. 70539 CHARTERED ACCOUNTANTS

**K. K. RASTOGI & CO.**
Chartered Accountants

Kalpak Rastogi
B.Com., LL.B., F.C.A., F.C.S., D.I.S.A. (ICAI)

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Phone: 2656 0576
rastogitapan@gmail.com

**SNEH INFRASTRUCTURE**

Asst. year: 2015-16 | Pre year ended: 31-03-2015

**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**

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 are true and correct subject to following observations/ qualifications, if any:

(i) Others:

a It is not possible for us to verify whether (1) the payments covered under sections 40A(3) and 40A(3A) have been made, (2) loans or deposits have been taken or accepted u/s. 269SS and (3) loans or deposits have been repaid u/s. 269T in excess of Rs. 20,000 otherwise than by account payee cheque drawn on a bank or account payee bank draft, as the necessary evidence is not in the possession of the assessee. We have relied upon the certificates issued by the assessee in this respect.

b As per Annexure

For K. K. Rastogi & Co.
Chartered Accountants
Firm Reg No. 128996W

K. K. RASTOGI & CO. AHMEDABAD M. No. 70539 CHARTERED ACCOUNTANTS

Kalpak Rastogi
Proprietor
M. No. 70539

Place: Ahmedabad
Date: September 30, 2015

K. K. RASTOGI & CO.
Chartered Accountants

Kalpak Rastogi
B.Com., LL.B.. F.C.A., F.C.S., D.I.S.A. (ICAI)

206/207, Shreyas,
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Phone: 2656 0576
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**SNEH INFRASTRUCTURE**

Asst. year: 2015-16 Pre year ended: 31-03-2015

## ANNEXURE TO FORM NO. 3CB

[See Rule 6G(1)(b)]

### Assessee's Responsibility for the Financial Statements and the Statement of Particulars in Form 3CD

1 The assessee is responsible for the preparation of the aforesaid financial statements that give a true and fair view of the financial position and financial performance in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

2 The assessee is also responsible for the preparation of the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G(1)(b) of Income-tax Rules, 1962 that give true and correct particulars as per the provisions of the Income-tax Act, 1961 read with Rules, Notifications, circulars, etc that are to be included in the Statement.

### Tax Auditor's Responsibility

3 Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted this audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

4 An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

K. K. RASTOGI & CO. AHMEDABAD M. No. 70539 CHARTERED ACCOUNTANTS

**K. K. RASTOGI & CO.**
Chartered Accountants

Kalpak Rastogi
B.Com., LL.B., F.C.A., F.C.S., D.I.S.A. (ICAI)

206/207, Shreyas,
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Ahmedabad-380 009
Phone: 2656 0576
rastogitapan@gmail.com

**SNEH INFRASTRUCTURE**

Asst. year: 2015-16 Pre year ended: 31-03-2015

**ANNEXURE TO FORM NO. 3CB**
[See Rule 6G(1)(b)]

5 We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

6 We are also responsible for verifying the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G(1)(b) of Income-tax Rules, 1962. We have conducted our verification of the statement in accordance with Guidance Note on Tax Audit under section 44AB of the Income-tax Act, 1961, issued by the Institute of Chartered Accountants of India.

For K. K. Rastogi & Co.
Chartered Accountants
Firm Reg No. 128996W

K. K. RASTOGI & CO. AHMEDABAD M. No. 70539 CHARTERED ACCOUNTANTS

Kalpak Rastogi
Proprietor
M. No. 70539

Place: Ahmedabad
Date: September 30, 2015

SNEH INFRASTRUCTURE

BALANCE SHEET AS AT 31ST MARCH, 2015

| | | Sche-dule | Rupees | As at 31-03-2015 Rupees | As at 31-03-2014 Rupees |
|---|---|---|---|---|---|
| **CAPITAL AND LIABILITIES** | | | | | |
| 1 | Partners' capital | A | | 42703823.00 | 40288416.00 |
| 2 | Unsecured loans | B | | 31350616.00 | 26234749.00 |
| 3 | Current liabilities and provisions | C | | 28314272.00 | 26379419.00 |
| | Total | | | 102368711.00 | 92902584.00 |
| **PROPERTIES AND ASSETS** | | | | | |
| 4 | Fixed assets: | D | | | |
| | Gross block | | 159910.00 | | 159910.00 |
| | Less: Depreciation | | 91547.00 | | 80060.00 |
| | Net block | | | 68363.00 | 79850.00 |
| 5 | Current assets: | E | | | |
| | Inventories | | 101958277.30 | | 92286134.94 |
| | Advances on current account | | 84325.00 | | 96132.00 |
| | Cash and bank balances | | 257745.70 | | 440467.06 |
| | | | | 102300348.00 | 92822734.00 |
| | Total | | | 102368711.00 | 92902584.00 |
| 6 | Notes forming part of the accounts | J | | | |

As per our report attached

For K. K. Rastogi & Co.
Chartered Accountants

Kalpak Rastogi
Proprietor

Ahmedabad
September 30, 2015

K. K. RASTOGI & CO. AHMEDABAD M. No. 70539 CHARTERED ACCOUNTANTS

For Sneh Infrastructure

Partner

Ahmedabad
September 30, 2015

SNEH INFRASTRUCTURE

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2015

| | | Schedule | 2014-15 Rupees | 2013-14 Rupees |
|---|---|---|---|---|
| **INCOME** | | | | |
| 1 | Other income | F | 46558.00 | 6954.00 |
| 2 | Closing work-in-progress | | 101929151.30 | 92150554.94 |
| | Total | | 101975709.30 | 92157508.94 |
| **EXPENDITURE** | | | | |
| 3 | Opening work-in-progress | | 92150554.94 | 74701186.58 |
| 4 | Construction expenses | G | 4771579.00 | 10204226.00 |
| 5 | Labour expenses | | 1337054.00 | 3507533.00 |
| 6 | Operational and other expenses | H | 563680.36 | 590544.36 |
| 7 | Interest | I | 3141018.00 | 3140134.00 |
| 8 | Depreciation | | 11487.00 | 13885.00 |
| | Total | | 101975373.30 | 92157508.94 |
| 9 | Profit/ (Loss) before tax | | 336.00 | 0.00 |
| 10 | Less: Provision for current tax | | 110.00 | 0.00 |
| 11 | Profit/ (Loss) after tax | | 226.00 | 0.00 |
| 12 | Notes forming part of the accounts | J | | |

As per our report attached to balance sheet

For K. K. Rastogi & Co.
Chartered Accountants

Kalpak Rastogi
Proprietor

K. K. RASTOGI & CO. AHMEDABAD M. No. 70539 CHARTERED ACCOUNTANTS

Ahmedabad
September 30, 2015

For Sneh Infrastructure

Partner

Ahmedabad
September 30, 2015

SNEH INFRASTRUCTURE

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2015

SCHEDULE A

PARTNERS' CAPITAL ACCOUNTS

(Amount in rupees)

| Sl. No. | Name of partner | Balance as at 01-04-2014 | Brought in during the year | Interest on capital | Salary to partners | Share in profit | Withdr-awals | Balance as at 31-03-2015 |
|---|---|---|---|---|---|---|---|---|
| 1 | Shri Vipul Manubhai Sheladiya | 12450558.06 | 0.00 | 747033.00 | 0.00 | 61.77 | 580.21 | 13197072.62 |
| 2 | Shri Ghanshyambhai Popatbhai Hirpara | 14778132.29 | 0.00 | 886688.00 | 0.00 | 75.34 | 707.82 | 15664187.81 |
| 3 | Shri Jayeshbhai Alias Jaysukhbhai Ravjibhai Dobariya | 11112140.36 | 0.00 | 666728.00 | 0.00 | 75.33 | 707.59 | 11778236.10 |
| 4 | Shri Bharatbhai Babubhai Kotadiya | 1947585.29 | 0.00 | 116855.00 | 0.00 | 13.56 | 127.38 | 2064326.47 |
| | Total | 40288416.00 | 0.00 | 2417304.00 | 0.00 | 226.00 | 2123.00 | 42703823.00 |
| | Previous year | 37865216.00 | 350000.00 | 2278439.00 | 0.00 | 0.00 | 205239.00 | 40288416.00 |

K. K. RASTOGI & CO. AHMEDABAD M. No. 70539 CHARTERED ACCOUNTANTS

# SNEH INFRASTRUCTURE

## SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2015

| | Rupees | As at 31-03-2015 Rupees | As at 31-03-2014 Rupees |
|---|---|---|---|
| **SCHEDULE B** | | | |
| **UNSECURED LOANS** | | | |
| From relatives | | 795090.00 | 795090.00 |
| From others | | 30555526.00 | 25439659.00 |
| | | 31350616.00 | 26234749.00 |
| **SCHEDULE C** | | | |
| **CURRENT LIABILITIES AND PROVISIONS** | | | |
| A Current liabilities: | | | |
| a. Sundry creditors: | | | |
| Other than micro and small enterprises | | 9232162.00 | 10497419.00 |
| b. Advances from customers | | 19082000.00 | 15882000.00 |
| B Provisions: | | | |
| For income-tax (net) | | 110.00 | 0.00 |
| | | 28314272.00 | 26379419.00 |

K.K. RASTOGI & CO.
AHMEDABAD
M.No. 70539
CHARTERED ACCOUNTANTS

SNEH INFRASTRUCTURE

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2015

SCHEDULE D

FIXED ASSETS

(Amount in rupees)

| Sl. No. | Description | Gross block | | | | Depreciation | | | | Net block | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | As at 01-04-2014 | Additions | Deductions | As at 31-03-2015 | As at 01-04-2014 | For the year | Adjustments | As at 31-03-2015 | As at 31-03-2015 | As at 31-03-2014 |
| 1 | Mixer machine | 122850.00 | 0.00 | 0.00 | 122850.00 | 58722.00 | 9619.00 | 0.00 | 68341.00 | 54509.00 | 64128.00 |
| 2 | Computer | 14000.00 | 0.00 | 0.00 | 14000.00 | 13408.00 | 355.00 | 0.00 | 13763.00 | 237.00 | 592.00 |
| 3 | Furniture and fixtures | 16560.00 | 0.00 | 0.00 | 16560.00 | 5694.00 | 1087.00 | 0.00 | 6781.00 | 9779.00 | 10866.00 |
| 4 | Water purifier | 6500.00 | 0.00 | 0.00 | 6500.00 | 2236.00 | 426.00 | 0.00 | 2662.00 | 3838.00 | 4264.00 |
| | Total | 159910.00 | 0.00 | 0.00 | 159910.00 | 80060.00 | 11487.00 | 0.00 | 91547.00 | 68363.00 | 79850.00 |
| | Previous year | 159910.00 | 0.00 | 0.00 | 159910.00 | 66175.00 | 13885.00 | 0.00 | 80060.00 | 79850.00 | |

Note: Depreciation has been calculated on written down value basis at the rates specified and in accordance with the provisions of the Income-tax Act, 1961.

K. K. RASTOGI & CO. AHMEDABAD M. No. 70539 CHARTERED ACCOUNTANTS

SNEH INFRASTRUCTURE

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2015

| | Rupees | As at 31-03-2015 Rupees | As at 31-03-2014 Rupees |
|---|---|---|---|
| **SCHEDULE E** | | | |
| **CURRENT ASSETS** | | | |
| a. Inventories (As ascertained, valued and certified by a partner): | | | |
| (At lower of cost or net realisable value) | | | |
| Construction materials | 29126.00 | | 135580.00 |
| Work-in-progress | 101929151.30 | | 92150554.94 |
| | | 101958277.30 | 92286134.94 |
| b. Advances on current account: (Unsecured, considered good) | | | |
| Advances to suppliers | 20000.00 | | 2520.00 |
| Advances recoverable in cash or in kind or for value to be received | 64325.00 | | 83968.00 |
| Advance payment of taxes | 0.00 | | 9644.00 |
| | | 84325.00 | 96132.00 |
| c. Cash and bank balances: | | | |
| Cash on hand | 24293.00 | | 61053.00 |
| Balance in current account with a bank | 233452.70 | | 379414.06 |
| | | 257745.70 | 440467.06 |
| | | 102300348.00 | 92822734.00 |

K.K. RASTOGI & CO.
AHMEDABAD
M. No. 70539
CHARTERED ACCOUNTANTS

SNEH INFRASTRUCTURE

## SCHEDULES FORMING PART OF THE PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2015

### SCHEDULE F
### OTHER INCOME

| | Rupees | 2014-15 Rupees | 2013-14 Rupees |
|---|---|---|---|
| Discount | | 46222.00 | 6954.00 |
| Interest on income-tax refund | | 336.00 | 0.00 |
| | | 46558.00 | 6954.00 |

### SCHEDULE G
### CONSTRUCTION EXPENSES

| | Rupees | 2014-15 Rupees | 2013-14 Rupees |
|---|---|---|---|
| Construction materials consumed: | | | |
| Opening stock | | 135580.00 | 169476.00 |
| Add: Purchases | 3351919.00 | | 8009340.00 |
| VAT on purchases (Includes prior period tax of Rs. 209556 - Previous year Rs. Nil) | 240917.00 | | 0.00 |
| Carting | 854584.00 | | 1863405.00 |
| Service tax on carting (Includes prior period tax of Rs. Nil - Previous year Rs. 155461) | 0.00 | 4447420.00 | 155461.00 |
| | | 4583000.00 | 10197682.00 |
| Less: Closing stock | | 29126.00 | 135580.00 |
| | | 4553874.00 | 10062102.00 |
| Other construction expenses: | | | |
| Electric expenses | 217705.00 | | 142124.00 |
| | | 217705.00 | 142124.00 |
| | | 4771579.00 | 10204226.00 |

SNEH INFRASTRUCTURE

SCHEDULES FORMING PART OF THE PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2015

| | | 2014-15 | 2013-14 |
|---|---|---|---|
| | Rupees | Rupees | Rupees |
| **SCHEDULE H** | | | |
| **OPERATIONAL AND OTHER EXPENSES** | | | |
| Salary: To staff | 162000.00 | | 312000.00 |
| To watchman | 60000.00 | | 60000.00 |
| | | 222000.00 | |
| Bonus to staff | | 18500.00 | 31000.00 |
| Telephone expenses | | 2700.00 | 3590.00 |
| Conveyance expenses | | 15000.00 | 0.00 |
| Professional fees | | 51000.00 | 14618.00 |
| Audit fees (Includes service tax of Rs. Nil - Previous year Rs. 1854) | | 15000.00 | 16854.00 |
| Miscellaneous expenses: | | | |
| Accountant fees | 22000.00 | | |
| Bank charges | 112.36 | | |
| Miscellaneous expenses | 6960.00 | | |
| | | 29072.36 | 50002.36 |
| Service tax | | 95916.00 | 102480.00 |
| VAT (Includes prior period tax of Rs. 95292 - Previous year Rs. Nil) | | 114492.00 | 0.00 |
| | | 563680.36 | 590544.36 |

**SCHEDULE I**
**INTEREST**

| | | |
|---|---|---|
| On partners' capital | 2417304.00 | 2278439.00 |
| On unsecured loans | 723253.00 | 853685.00 |
| On service tax | 461.00 | 8010.00 |
| | 3141018.00 | 3140134.00 |

P. K. RASTOGI & CO.
AHMEDABAD
M. No 70539
CHARTERED ACCOUNTANTS

SNEH INFRASTRUCTURE

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2015

SCHEDULE J
NOTES FORMING PART OF THE ACCOUNTS

1 Significant accounting policies:

a Method of accounting:

The firm is maintaining its accounts on accrual basis. Revenue from property development activity is recognised when all significant risks and rewards of ownership in the land and/or building are transferred and the possession of the unit is handed over to the customer and a reasonable expectation of collection of the sale consideration from the customer exists.

b Fixed assets:

Fixed assets are recorded at cost including incidental expenses and depreciation on such assets is provided on written down value method as per the provisions of the Income-tax Act, 1961.

c Inventories:

The inventories are valued at lower of cost or net realisable value, using first in first out formula. Work-in-progress is valued after considering all the overheads.

d Employee benefits:

Wages, salaries and paid annual leave are accrued in the year in which the services are rendered by the employees. The firm does not permit accumulating of unused leaves. The firm does not provide any long-term employee benefits.

The firm is not having any defined contribution plan.

As the number of employees is less than 10 and in absence of any informal practice prevailing in the firm, payment of gratuity is required neither by law nor on the basis of constructive obligation. Hence, no provision for the same has been recognised.

e Borrowing cost:

Borrowing cost attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. All other borrowing costs are charged to revenue.

f Taxation:

Provision for income-tax is made as per the provisions of the Income-tax Act, 1961 after considering exemption/ deductions.

Deferred tax resulting from timing difference between taxable income and accounting income is accounted for using the tax rates and laws that have been enacted or substantially enacted as on the balance sheet date. The deferred tax asset is recognised and carried forward only to the extent that there is a reasonable certainty that the assets will be realised in future.



K. L. RASTOGI & CO. AHMEDABAD M. No. 70539 CHARTERED ACCOUNTANTS

SNEH INFRASTRUCTURE

## SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2015

### SCHEDULE J
### NOTES FORMING PART OF THE ACCOUNTS

1 Significant accounting policies: (Contd.)

g Contingent liabilities:

No provision is made for liabilities which are contingent in nature but, if material, the same are disclosed by way of notes to the accounts.

h General:

Accounting policies not specifically referred to above are consistent with generally accepted accounting principles.

2 Search under provisions of the Gujarat Value Added Tax Act, 2003 was conducted at the premises of the firm on 21-01-2015. The VAT department impounded purchase bills of the firm for the period from 01-04-2010 to 21-01-2015 during the search. The liability of VAT is not acertained by VAT department so far. The firm has paid VAT based on provisional calculations during the year. Audit of books of account of the firm is conducted after verification of photo copy of purchase bills as orignal bills are not in the possession of the firm.

3 The balances of unsecured loans, sundry creditors, advances from customers and advances on current account are subject to confirmation.

4 There is neither deferred tax asset nor deferred tax liability as at 31st March, 2015 (Previous year Rs. Nil).

5 The firm does not owe any sum to any micro and small enterprise.

This is based on the information available with the firm.

6 Previous year's figures have been regrouped, wherever necessary.

Signatures to Schedules A to J

As per our report attached to balance sheet

For K. K. Rastogi & Co.
Chartered Accountants

Kalpak Rastogi
Proprietor

Ahmedabad
September 30, 2015

K. K. RASTOGI & CO. AHMEDABAD M. No. 70539 CHARTERED ACCOUNTANTS

For Sneh Infrastructure

Partner

Ahmedabad
September 30, 2015

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 | : | **SNEH INFRASTRUCTURE** |
| 2. | Address | : | 11, Parth Apartments, N. H. No. 8, Bapunagar, Ahmedabad - 382350 |
| 3. | Permanent Account Number (PAN) | : | ABSFS1160J |
| 4. | Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc., if yes, please furnish the registration number or any other identification number allotted for the same | : | Yes<br>As per **Schedule A** |
| 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 | : | (a) |

## PART-B

| | | | | |
|---|---|---|---|---|
| 9. | (a) | If firm or association of persons, indicate names of partners/ members and their profit sharing ratios. | : | As per **Schedule B** |
| | (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) | : | Builders Code: 0401 |
| | (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 under section 44AA, if yes, list of books so prescribed. | : | No; Not applicable |

K. K. RASTOGI & CO. AHMEDABAD CHARTERED ACCOUNTANTS

(b) List of books of account maintained and the address at which the books of account 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 account are not kept at one location, please furnish the addresses of locations along with the details of books of account maintained at each location.) : As per **Schedule C**

(c) List of books of account and nature of relevant documents examined. : **Books**: As mentioned in clause 11(b) above

**Documents**: 1. Bills, 2. Vouchers, 3. Receipts, 4. Bank statements and 5. Tax challans

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; Not applicable

13. (a) Method of accounting employed in the previous year. : Mercantile

(b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year. : No change

(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

| Sl. No. | Particulars | Increase in profit (Rs.) | Decrease in profit (Rs.) |
|---|---|---|---|
| | Not applicable | | |

(d) Details of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under section 145 and the effect thereof on the profit or loss. : No deviation

14. (a) Method of valuation of closing stock employed in the previous year. : At lower of cost or net realisable value

K.K. RASTOGI & CO. AHMEDABAD M. NO. 70539 CHARTERED ACCOUNTANTS

(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 deviation

| Sl. No. | Particulars | Increase in profit (Rs.) | Decrease in profit (Rs.) |
|---|---|---|---|
| | Not applicable | | |

15. Give the following particulars of the capital assets converted into stock-in-trade:- : The assessee has not converted any capital asset into stock-in-trade during the year

(a) Description of capital asset;
(b) Date of acquisition;
(c) Cost of acquisition;
(d) Amount at which the asset is converted into stock-in-trade.

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

(a) the items falling within the scope of section 28; : Nil

(b) the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax where 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. Whether 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; Not applicable

| Details of property | Consideration received or accrued | Value adopted or assessed or assessable |
|---|---|---|
| | Not applicable | |

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CHARTERED ACCOUNTANTS

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:-

(a) Description of asset/ block of assets. : As per Schedule D

(b) Rate of depreciation. : - do-

(c) Actual cost or written down value, as the case may be. : - do-

(d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of- :

(i) Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994, : - do-

(ii) change in rate of exchange of currency, and : - do-

(iii) subsidy or grant or reimbursement, by whatever name called. : - do-

(e) Depreciation allowable. : - do-

(f) Written down value at the end of the year. : - do-

19. Amounts admissible under sections:

| Section | Amount debited to profit and loss account | Amounts admissible as per the provisions of the Income Tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf. |
|---|---|---|
| | | |

32AC, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iia), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35ABB, 35AC, 35AD, 35CCA, 35CCB, 35CCC, 35CCD, 35D, 35DD, 35DDA, 35E. : Nil

K.K. RASTOGI & CO. AHMEDABAD M.No. 70539 CHARTERED ACCOUNTANTS

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): : Not applicable

(i) Serial number
(ii) Nature of fund
(iii) Sum received from employees
(iv) Due date of payment
(v) The actual amount paid
(vi) The actual date of payment to the concerned authorities

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. :

| Sl. No. | Nature | Particulars | Amount in Rs. |
|---|---|---|---|
| | Capital expenditure | NA | Nil |
| | Personal expenditure | NA | Nil |
| | Advertisement expenditure | NA | Nil |
| | Expenditure incurred at clubs being cost for club services and facilities used. | NA | Nil |
| | Expenditure by way of penalty or fine for violation of any law for the time being in force | NA | Nil |
| | Expenditure by way of any other penalty or fine not covered above | NA | Nil |
| | Expenditure incurred for any purpose which is an offence or which is prohibited by law | NA | Nil |

(b) amounts inadmissible under section 40(a):- :

(i) as payment to non-resident referred to in sub-clause (i) : Nil

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

(i) date of payment
(ii) amount of payment
(iii) nature of payment
(iv) name and address of the payee

K. K. RASTOGI & CO. AHMEDABAD M. No. 70539 CHARTERED ACCOUNTANTS

(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) : Not applicable

(i) date of payment
(ii) amount of payment
(iii) nature of payment
(iv) name and address of the payee
(v) amount of tax deducted

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

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

(i) date of payment
(ii) amount of payment
(iii) nature of payment
(Iv) name and address of the payee

(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: : Not applicable

(i) date of payment
(ii) amount of payment
(iii) nature of payment
(iv) name and address of the payer
(v) amount of tax deducted
(vi) amount out of (v) deposited, if any

(iii) under sub-clause (ic) [Wherever applicable] : Nil

(iv) under sub-clause (iia) : Nil

(v) under sub-clause (iib) : Nil

(vi) under sub-clause (iii) : Nil

(A) date of payment
(B) amount of payment
(C) name and address of the payee

(vii) under sub-clause (iv) : Nil

(viii) under sub-clause (v) : Nil

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(c) amount 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 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; Note: It is not possible for us to verify whether the payments in excess of Rs. 20000 have been made otherwise than by account payee cheque drawn on a bank or account payee bank draft, as the necessary evidence is not in the possession of the assessee.

| Sl. No. | Date of payment | Nature of payment | Amount | Name and Permanent Account Number of the payee, if available |
|---|---|---|---|---|
| | | | Nil | |

(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; Note: It is not possible for us to verify whether the payments in excess of Rs. 20000 have been made otherwise than by account payee cheque drawn on a bank or account payee bank draft, as the necessary evidence is not in the possession of the assessee.

| Sl. No. | Date of payment | Nature of payment | Amount | Name and Permanent Account Number of the payee, if available |
|---|---|---|---|---|
| | | | Nil | |

(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; : Not applicable

(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

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22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. : Nil

23. Particulars of payments made to persons specified under section 40A(2)(b). : As per Schedule E

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. 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; : 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); :

| Particulars | Date | Amt. Rs. |
|---|---|---|
| VAT | 27-04-2015 | 6000 |
| Service tax | 23-04-2015 | 3460 |

(b) not paid on or before the afore-said date. : Nil

(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.) : Yes

| Particulars | Amt. Rs. |
|---|---|
| Service tax | 95916 |
| VAT | 355409 |

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. :

| Particulars | Amt. Rs. |
|---|---|
| Opening balance | 83968 |
| Availed | 41853 |
| Utilised | 61496 |
| Closing balance | 64325 |

Not routed through profit and loss a/c

V.K. RASTOGI & CO. AHMEDABAD M.No. 70539 CHARTERED ACCOUNTANTS

(b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account. : As per **Schedule F**

28. Whether during the previous year 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. : No; 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. : No; 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] : Not applicable

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:- :

(i) name, address and permanent account number (if available with the assessee) of the lender or depositor; : As per **Schedule G**

(ii) amount of loan or deposit taken or accepted; : - do -

(iii) whether the loan or deposit was squared up during the previous year; : - do -

(iv) maximum amount outstanding in the account at any time during the previous year; : - do -

(v) whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft. : - do -

*(These particulars need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)

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(b) Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year:-

(i) name, address and permanent account number (if available with the assessee) of the payee; : As per Schedule G-1

(ii) amount of the repayment; : - do -

(iii) maximum amount outstanding in the account at any time during the previous year; : - do -

(iv) whether the repayment was made otherwise than by account payee cheque or account payee bank draft. : - do -

(c) Whether the taking or accepting loan or deposit, or repayment of 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; Note: It is not possible for us to verify whether the taking or accepting loan or deposit, or repayment of the same has been made otherwise than by account payee cheque drawn on a bank or account payee bank draft, as the necessary evidence is not in the possession of the assessee.

(The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or deposit taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act.)

32. (a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available: : Not applicable

| Sl. No. | Assessment Year | Nature of loss/ allowance | Amount as returned (in Rs.) | Amount as assessed (give reference to relevant order) | Remarks |
|---|---|---|---|---|---|
| | | | Not applicable | | |

(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. : Not applicable

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| | | |
|---|---|---|
| (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; Not applicable |
| (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 the details of the same. | : No; Not applicable |
| (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. | : Not applicable |

33. Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). : Nil

| 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 Rules, 1962 or any other guidelines, circular, etc, issued in this behalf. |
|---|---|
| Not applicable | |

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: : Yes

(1) Tax deduction and collection Account Number (TAN) : As per **Schedule H**
(2) Section
(3) Nature of payment
(4) Total amount of payment or receipt of the nature specified in column (3)
(5) Total amount on which tax was required to be deducted or collected out of (4)
(6) Total amount on which tax was deducted or collected at specified rate out of (5)
(7) Amount of tax deducted or collected out of (6)

(8) Total amount on which tax was deducted or collected at less than specified rate out of (7)

(9) Amount of tax deducted or collected on (8)

(10) Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)

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

(1) Tax deduction and collection Account Number (TAN) : As per **Schedule I**

(2) Type of Form

(3) Due date for furnishing

(4) Date of furnishing, if furnished

(5) Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported?

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

(1) Tax deduction and collection Account Number (TAN) : As per **Schedule J**

(2) Amount of interest under section 201(1A)/206C(7) is payable

(3) Amount paid out of column (2) along with date of payment.

**35.** (a) In the case of a trading concern, give quantitative details of principal items of goods traded: : As the assessee is engaged in the business of builders, not applicable

(i) Opening stock; :

(ii) Purchases during the previous year; :

(iii) Sales during the previous year; :

(iv) Closing stock; :

(v) Shortage/ excess, if any. :

(b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products:

K. A. RASTOGI & CO. AHMEDABAD M. No. 70539 CHARTERED ACCOUNTANTS

| | | |
|---|---|---|
| (A) | **Raw materials:** | : As the assessee is engaged in the business of builders. not applicable |
| (i) | Opening stock; | : |
| (ii) | Purchases during the previous year; | : |
| (iii) | Consumption during the previous year; | : |
| (iv) | Sales during the previous year; | : |
| (v) | Closing stock; | : |
| (vi) | Yield of finished products; | : |
| (vii) | Percentage of yield; | : |
| (viii) | Shortage/excess, if any. | : |
| (B) | **Finished products/By-products:** | : As the assessee is engaged in the business of builders, not applicable |
| (i) | Opening stock; | : |
| (ii) | Purchases during the previous year; | : |
| (iii) | Quantity manufactured during the previous year; | : |
| (iv) | Sales during the previous year; | : |
| (v) | Closing stock; | : |
| (vi) | Shortage/excess, if any. | : |

**36.** In the case of a domestic company, details of tax on distributed profits under section 115-0 in the following form:- : Not applicable

| | | |
|---|---|---|
| (a) | total amount of distributed profits; | : |
| (b) | amount of reduction as referred to in section 115-O(1A)(i); | : |
| (c) | amount of reduction as referred to in section 115-O(1A)(ii); | : |
| (d) | total tax paid thereon; | : |
| (e) | dates of payment with amounts. | : |

**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. : No; 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. : No; Not applicable

N.K. RASTOGI & CO. AHMEDABAD M. No. 70539 CHARTERED ACCOUNTANTS

Asst. year: 2015-16

Pre year ended: 31-03-2015

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, 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; Not applicable

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year: : As the assessee is neither engaged in manufacturing nor trading activities, not applicable.

| Sl. No. | Particulars | Previous year | Preceding previous year |
|---|---|---|---|
| | | | |
| 1 | Total turnover of the assessee | | |
| 2 | Gross profit/ turnover; | | |
| 3 | Net profit/ turnover; | | |
| 4 | Stock-in-trade/ turnover; | | |
| 5 | Material consumed/ finished goods produced. | | |

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

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 along with details of relevant proceedings. : Not applicable

For K. K. Rastogi & Co.
Chartered Accountants
Firm Reg No. 128996W

K. K. RASTOGI & CO.
AHMEDABAD
M. No. 70539
CHARTERED ACCOUNTANTS

Place: Ahmedabad
Date: September 30, 2015

Kalpak Rastogi
Proprietor
M. No. 70539

Address: 206/207, Shreyas,
Opp. Jain Temple,
Navrangpura,
Ahmedabad-380 009.
Phone: 2656 0576



Partner

## SNEH INFRASTRUCTURE

Asst. year: 2015-16

Pre year ended: 31-03-2015

### SCHEDULE A TO FORM NO. 3CD

### DETAILS OF INDIRECT TAX
[Para 4 of Form No. 3CD]

| Sl. No. | Relevant indirect tax law which requires registration | Place of business/ profession/ service unit for which registration is in place/ or has been applied for | Registration/ Identification number |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 1 | Service tax | 11, Parth Apartments, N. H. No. 8, Bapunagar, Ahmedabad - 382350 | ABSFS1160JSD001 |
| 2 | VAT | 11, Parth Apartments, N. H. No. 8, Bapunagar, Ahmedabad - 382350 | 24072504350 |

RASTOGI & CO. AHMEDABAD M. No. 70539 CHARTERED ACCOUNTANTS

For Sneh Infrastructure

Partner

## SNEH INFRASTRUCTURE

Asst. year: 2015-16

Pre year ended: 31-03-2015

### SCHEDULE B TO FORM NO 3CD

### NAMES OF PARTNERS AND THEIR PROFIT-SHARING RATIO

[Para 9(a) of Form No. 3CD]

| Sl. No. | Name of Partner | Profit sharing ratio (%) |
|---|---|---|
| 1 | Shri Vipul Manubhai Sheladiya | 27.33 |
| 2 | Shri Ghanshyambhai Popatbhai Hirpara | 33.34 |
| 3 | Shri Jayeshbhai Alias Jaysukhbhai Ravjibhai Dobariya | 33.33 |
| 4 | Shri Bharatbhai Babubhai Kotadiya | 6.00 |
| | Total | 100.00 |

K. K. RASTOGI & CO. AHMEDABAD M. No. 70539 CHARTERED ACCOUNTANTS

For, Sneh Infrastructure

Beladiq

Partner

SNEH INFRASTRUCTURE

Asst. year: 2015-16

Pre year ended: 31-03-2015

SCHEDULE C TO FORM NO. 3CD

LIST OF BOOKS OF ACCOUNT MAINTAINED AND THE ADDRESS AT WHICH THE BOOKS OF ACCOUNT ARE KEPT
[Para 11(b) of Form No. 3CD]

| Sl. No. | Principal place of maintenance of books of account | Details of books maintained |
|---|---|---|
| (1) | (2) | (3) |
| 1 | 11, Parth Apartments, N. H. No. 8, Bapunagar, Ahmedabad - 382350 | Following books of account are maintained in a computer system: 1. Cash book, 2. Bank Book, 3. Purchase Register, 4. Journal and 5. Ledger |

K.K. RASTOGI & CO. AHMEDABAD M. No. 70539 CHARTERED ACCOUNTANTS

For, Sneh Infrastructure

Partner

**SNEH INFRASTRUCTURE**

Asst. year: 2015-16

**SCHEDULE D TO FORM NO 3CD**

Pre year ended: 31.03.2015

**DETAILS OF DEPRECIATION**
[Para 18 of Form No. 3CD]

| Sl. No. | Description of asset | Rate of dep. | Actual cost/ WDV Rs. | Additions/ Deductions: Date of Addition/ Deduction | Date put to use (As certified by the assessee) | Amount Rs. | CENVAT/ Ex rate diff/ subsidy/ grant/ reimbu. Rs. | 180 days & above Rs. | Less than 180 days Rs. | Sub-total Rs. (4+7-8) | Deprecition for the year Rs | Closing WDV Rs. (11-12) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 1 | Plant and machinery | 15% | 64128 | | | | | | | 64128 | 9619 | 54509 |
| 2 | Computer | 60% | 592 | | | | | | | 592 | 355 | 237 |
| 3 | Furniture and fixtures | 10% | 15130 | | | | | | | 15130 | 1513 | 13617 |
| | Total | | 79850 | | | | | | | 79850 | 11487 | 68363 |

Note: We have relied upon the income-tax records of the assessee in respect of the information regarding the classification of assets and written down value of the existing assets.

K. K. RASTOGI & CO. AHMEDABAD M. No. 78539 CHARTERED ACCOUNTANTS

Partner

**SNEH INFRASTRUCTURE**

Asst. year: 2015-16

Pre year ended: 31-03-2015

**SCHEDULE E TO FORM NO. 3CD**

**PARTICULARS OF PAYMENTS MADE TO PERSONS SPECIFIED IN SECTION 40A(2)(b)**
[Para 23 of Form No. 3CD]

| Sl. No. | Name of Related Person | PAN of Related Person | Relation | Nature of transaction | Amount Rs. |
|---|---|---|---|---|---|
| 1 | Shri Vipul Manubhai Sheladiya | AMLPS1952L | Partner | Interest on capital @ 6% p.a. | 747033 |
| 2 | Shri Ghanshyambhai Popatbhai Hirpara | AALPH2249H | Partner | Interest on capital @ 6% p.a. | 886688 |
| 3 | Shri Jayeshbhai Alias Jaysukhbhai Ravjibhai Dobariya | ADIPD2085K | Partner | Interest on capital @ 6% p.a. | 666728 |
| 4 | Shri Bharatbhai Babubhai Kotadiya | AGDPK4844K | Partner | Interest on capital @ 6% p.a. | 116855 |

Note: The above information is based on the information provided by the assessee and relied upon by us.

K. K. RASTOGI & CO. AHMEDABAD M. No. 70639 CHARTERED ACCOUNTANTS

Partner

SNEH INFRASTRUCTURE

Asst. year: 2015-16

Pre year ended: 31-03-2015

SCHEDULE F TO FORM NO 3CD

## PRIOR PERIOD EXPENSES DEBITED TO PROFIT AND LOSS ACCOUNT

[Para 27(b) of Form No. 3CD]

| Sl. No. | Particulars of payment | Date of payment/credit | Assessment year | Rupees |
|---|---|---|---|---|
| 1 | VAT on purchases | 30-03-2015 | 2011-12 | 31666 |
| | | 30-03-2015 | 2012-13 | 116539 |
| | | 30-03-2015 | 2013-14 | 1462 |
| | | 30-03-2015 | 2014-15 | 59889 |
| | | | | 209556 |
| 2 | VAT on collections | 30-03-2015 | 2011-12 | 14712 |
| | | 30-03-2015 | 2012-13 | 45066 |
| | | 30-03-2015 | 2013-14 | 15000 |
| | | 30-03-2015 | 2014-15 | 20514 |
| | | | | 95292 |
| | Total | | | 304848 |

K. RASTOGI & CO. AHMEDABAD M. No. 70539 CHARTERED ACCOUNTANTS

For, Sneh Infrastructure

Partner

Asst. year: 2015-16

SNEH INFRASTRUCTURE

Pre year ended: 31-03-2015

## SCHEDULE G TO FORM NO. 3CD

## PARTICULARS OF EACH LOAN OR DEPOSIT OF RS. 20,000 OR MORE TAKEN OR ACCEPTED DURING THE PREVIOUS YEAR

[Para 31(a) of Form No. 3CD]

| Sl. No. | Name, address & PA No. of the lender/depositor | Balance as on 31-03-2015 Rs. | Amount of loan/ deposit taken or accepted | Whether the loan/ deposit was squared up during the year | Maximum amount outstanding at any time during the year Rs. | Whether the loan/deposit was taken or accepted otherwise than by account payee cheque or account payee bank draft |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1 | Alpha Nippon Innovative Limited<br>Survey No. 310, Bhamsara Gam,<br>Bavala Bagodra Highway,<br>Ahmedabad<br>PAN: AACCT5088N | Nil | 18588 | Yes | 2058862<br>( Op. balance) | Interest credited @ 3% p.a. |
| 2 | Bhupendrabhai Laljibhai Patel<br>2, Raviraj Duplex,<br>Thakkarbapanagar Road,<br>Ahmedabad - 382350<br>PAN: AFVPP0609L | 4168764 | 200000<br>121535<br>321535 | No | 4168764 | Ch. No. 048530 dt. 15-04-14<br>Interest credited @ 3% p.a. |
| 3 | Chetanbhai D. Dobariya<br>A-2/9, Pancharatna Apartments,<br>Near Ashima Tower,<br>Vastrapur, Ahmedabad - 380015<br>PAN: AHOPD2019B | 374632 | 10943 | No | 374632 | Interest credited @ 3% p.a. |

K. K. RASTOGI & CO.
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CHARTERED ACCOUNTANTS

Asst. year: 2015-16

## SNEH INFRASTRUCTURE

Pre year ended: 31-03-2015

### SCHEDULE G TO FORM NO. 3CD

### PARTICULARS OF EACH LOAN OR DEPOSIT OF RS. 20,000 OR MORE TAKEN OR ACCEPTED DURING THE PREVIOUS YEAR

[Para 31(a) of Form No. 3CD]

| Sl. No. | Name, address & PA No. of the lender/depositor | Balance as on 31-03-2015 Rs. | Amount of loan/ deposit taken or accepted | Whether the loan/ deposit was squared up during the year | Maximum amount outstanding at any time during the year Rs. | Whether the loan/deposit was taken or accepted otherwise than by account payee cheque or account payee bank draft |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 4 | Chintanbhai Rameshbhai Dobariya<br>197, Shivam, Nehrupark,<br>Nr. Sandesh Press, Vastrapur,<br>Ahmedabad - 380015<br>PAN: AKGPD2627L | 378440 | 11055 | No | 378440 | Interest credited @ 3% p.a. |
| 5 | Hansaben Bhupendrabhai Patel<br>2, Raviraj Duplex,<br>Thakkarbapanagar Road,<br>Ahmedabad - 382350<br>PAN: AAMPP5849C | 2579988 | 75365 | No | 2579988 | Interest credited @ 3% p.a. |
| 6 | Jigar Himmatbhai Savaliya<br>B-5, Abhinav Flat,<br>Opp. Ramji Mandir,<br>India Colony Road, Bapunagar,<br>Ahmedabad.<br>PAN: FJCPS0786M | 835042 | 500000<br>333976<br>1066<br>835042 | No | 835042 | Ch. No. 047562 dt 13-03-15<br>Ch. No. 047563 dt. 19-03-15<br>Interest credited @ 3% p.a. |

K. K. RASTOGI & CO. AHMEDABAD M. No. 70539 CHARTERED ACCOUNTANTS

Asst. year: 2015-16

**SNEH INFRASTRUCTURE**

Pre year ended: 31-03-2015

**SCHEDULE G TO FORM NO. 3CD**

**PARTICULARS OF EACH LOAN OR DEPOSIT OF RS. 20,000 OR MORE TAKEN OR ACCEPTED DURING THE PREVIOUS YEAR**

[Para 31(a) of Form No. 3CD]

| Sl. No. | Name, address & PA No. of the lender/depositor | Balance as on 31-03-2015 Rs. | Amount of loan/ deposit taken or accepted | Whether the loan/ deposit was squared up during the year | Maximum amount outstanding at any time during the year Rs. | Whether the loan/deposit was taken or accepted otherwise than by account payee cheque or account payee bank draft |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 7 | Kamla Subhash Bhati<br>7, Gurukrupa Apartment,<br>Premchandra Nagar,<br>Satellite, Ahmedabad<br>PAN: ACFPB1295D | 523756 | 15300 | No | 523756 | Interest credited @ 3% p.a. |
| 8 | Kantibhai Bharabhai Bharvad<br>Rabarivas, Gam Vinzol,<br>Tal. Daskroi, Ahmedabad.<br>PAN: BSDPB8295A | 1620168 | 47327 | No | 1620168 | Interest credited @ 3% p.a. |
| 9 | Kishorbhai Bachubhai Dobariya<br>G-1, Rajdeep Apartments,<br>B/h. Trimurti Complex, India Colony,<br>Bapunagar, Ahmedabad.<br>PAN: AHOPD6250A | 2774488 | 81046 | No | 2774488 | Interest credited @ 3% p.a. |
| 10 | K.P. Enterprise<br>(Prop. Rajesh M. Parikh)<br>401, Swapnil Avenue, S.P. Colony,<br>Opp. United Bank, Ahmedabad<br>PAN: AHRPP7351H | 767753 | 750000<br>19726<br>769726 | No | 767753 | RTGS dt. 15-05-14<br>Interest credited @ 3% p.a. |

K. K. RASTOGI & CO. AHMEDABAD M. No. 70539 CHARTERED ACCOUNTANTS

Asst. year: 2015-16

SNEH INFRASTRUCTURE

Pre year ended: 31-03-2015

## SCHEDULE G TO FORM NO. 3CD

### PARTICULARS OF EACH LOAN OR DEPOSIT OF RS. 20,000 OR MORE TAKEN OR ACCEPTED DURING THE PREVIOUS YEAR

[Para 31(a) of Form No. 3CD]

| Sl. No. | Name, address & PA No. of the lender/depositor | Balance as on 31-03-2015 Rs. | Amount of loan/ deposit taken or accepted | Whether the loan/ deposit was squared up during the year | Maximum amount outstanding at any time during the year Rs. | Whether the loan/deposit was taken or accepted otherwise than by account payee cheque or account payee bank draft |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 11 | Nishant Rameshbhai Dobariya<br>A/2/10, Pancharatna Apartment,<br>Nr. Ashima Tower, Vastrapur,<br>Ahmedabad<br>PAN: AQHPD4308D | 1165565 | 34048 | No | 1165565 | Interest credited @ 3% p.a. |
| 12 | Paresh Ratilal Jethwa<br>19, Shilp-2 Bungalows,<br>Nikol Naroda Road, Nava Naroda,<br>Ahmedabad.<br>PAN: AGPPJ6044A | 346898 | 346500<br>398<br>346898 | No | 346898 | Ch. No. 041667 dt. 17-03-15<br>Interest credited @ 3% p.a. |
| 13 | Prince Sales Corporation<br>(Prop. Hareshbhai N. Khatri)<br>1385/1, Mumna Vad,<br>Nr. Saraspur Post Office,<br>Sarasapur, Ahmedabad.<br>PAN: AJNPK8665K | 2000000 | 2000000 | No | 2000000 | RTGS dt. 22-08-14 |

K. K. RASTOGI & CO. * CHARTERED ACCOUNTANTS * AHMEDABAD M. No. 70539

Asst. year: 2015-16

SNEH INFRASTRUCTURE

Pre year ended: 31 03-2015

## SCHEDULE G TO FORM NO. 3CD

### PARTICULARS OF EACH LOAN OR DEPOSIT OF RS. 20,000 OR MORE TAKEN OR ACCEPTED DURING THE PREVIOUS YEAR

[Para 31(a) of Form No. 3CD]

| Sl. No. | Name, address & PA No. of the lender/depositor | Balance as on 31-03-2015 Rs. | Amount of loan/ deposit taken or accepted | Whether the loan/ deposit was squared up during the year | Maximum amount outstanding at any time during the year Rs. | Whether the loan/deposit was taken or accepted otherwise than by account payee cheque or account payee bank draft |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 14 | Rahul R. Ramani<br>G-21, Murdhanya Apartments,<br>Ramdevnagar, Satellite,<br>Ahmedabad-380015<br>PAN: AQUPR5730N | 425550 | 12431 | No | 425550 | Interest credited @ 3% p.a. |
| 15 | Rajendrabhai Haribhai Jogani<br>Plot No. 121/A, Sector 1/B,<br>Gandhinagar.<br>PAN: ACVPJ4905G | 823954 | 24069 | No | 823954 | Interest credited @ 3% p.a. |
| 16 | Rajanikant Mohanbhai Dobariya<br>C-7, Shreedhar Bungalows,<br>Nr. Jivan Vadi, Nikol, Ahmedabad.<br>PAN: AAIPD9574C | 550857 | 550000<br>857<br>550857 | No | 550857 | Ch. No. 017182 dt. 12-03-15<br>Interest credited @ 3% p.a. |
| 17 | Sandip Rameshbhai Kathrotiya<br>A-14, Rambaug Society,<br>Opp. Roopsagar society,<br>A. K. Road, Surat.<br>PAN: AXUPK7177M | 902908 | 150000<br>22954<br>172954 | No | 902908 | Ch. No. 072429 dt. 10-01-15<br>Interest credited @ 3% p.a. |

K. K. RASTOGI & CO. AHMEDABAD M. No. 70539 CHARTERED ACCOUNTANTS

Asst. year: 2015-16

**SNEH INFRASTRUCTURE**

Pre year ended: 31-03-2015

**SCHEDULE G TO FORM NO. 3CD**

**PARTICULARS OF EACH LOAN OR DEPOSIT OF RS. 20,000 OR MORE TAKEN OR ACCEPTED DURING THE PREVIOUS YEAR**

[Para 31(a) of Form No. 3CD]

| Sl. No. | Name, address & PA No. of the lender/depositor | Balance as on 31-03-2015 Rs. | Amount of loan/ deposit taken or accepted | Whether the loan/ deposit was squared up during the year | Maximum amount outstanding at any time during the year Rs. | Whether the loan/deposit was taken or accepted otherwise than by account payee cheque or account payee bank draft |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 18 | Satyaveer Krupalsinh Rajput<br>613/4, Vishnunagar,<br>Opp. Nagarvel Hanuman,<br>Amaraiwadi, Ahmedabad.<br>PAN: AMLPB4511A | 501315 | 500000<br>1315<br>501315 | No | 501315 | Ch. No. 029609 dt. 27-02-15<br>Interest credited @ 3% p.a. |
| 19 | Shree Krishna Construction<br>(Prop. Sureshbhai Bhati)<br>2, Cosmosvila Row House,<br>Nr. Premchand Nagar,<br>Satellite, Ahmedabad<br>PAN: AIXPB1539J | 3102446 | 90626 | No | 3102446 | Interest credited @ 3% p.a. |
| 20 | Shreenathji Petroleum<br>7, Gurukrupa Apartment,<br>Premchand Nagar,<br>Satellite, Ahmedabad<br>PAN: ACFPB1295D | 1222027 | 35697 | No | 1222027 | Interest credited @ 3% p.a. |

K. K. RASTOGI & CO. CHARTERED ACCOUNTANTS AHMEDABAD M. No. 70959

## SCHEDULE G TO FORM NO. 3CD

## PARTICULARS OF EACH LOAN OR DEPOSIT OF RS. 20,000 OR MORE TAKEN OR ACCEPTED DURING THE PREVIOUS YEAR

[Para 31(a) of Form No. 3CD]

| Sl. No. | Name, address & PA No. of the lender/depositor | Balance as on 31-03-2015 Rs. | Amount of loan/ deposit taken or accepted | Whether the loan/ deposit was squared up during the year | Maximum amount outstanding at any time during the year Rs. | Whether the loan/deposit was taken or accepted otherwise than by account payee cheque or account payee bank draft |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 21 | Subhashbhai Bhati<br>2, Cosmosvila Row House,<br>Nr. Premchand Nagar,<br>Satellite, Ahmedabad<br>PAN: AIXPB1539J | 1051728 | 30722 | No | 1051728 | Interest credited @ 3% p.a. |
| 22 | Subhashbhai P. Bhati HUF<br>2, Cosmosvila Raw House,<br>Nr. Premchand Nagar,<br>Satellite, Ahmedabad<br>PAN: AAIHS5449B | 1777397 | 51920 | No | 1777397 | Interest credited @ 3% p.a. |
| 23 | Sureshbhai V. Patel<br>B-19, Sanidhya Apartments,<br>Opp. Gayatri Bus-stop,<br>Ghatlodia, Ahmedabad.<br>PAN: AKGPP2343B | 547259 | 15986 | No | 547259 | Interest credited @ 3% p.a. |

K. K. RASTOGI & CO. AHMEDABAD M. No. 70539 CHARTERED ACCOUNTANTS

**SNEH INFRASTRUCTURE**

Asst. year: 2015-16

Pre year ended: 31-03-2015

## SCHEDULE G TO FORM NO. 3CD

## PARTICULARS OF EACH LOAN OR DEPOSIT OF RS. 20,000 OR MORE TAKEN OR ACCEPTED DURING THE PREVIOUS YEAR

[Para 31(a) of Form No. 3CD]

| Sl. No. | Name, address & PA No. of the lender/depositor | Balance as on 31-03-2015 Rs. | Amount of loan/ deposit taken or accepted | Whether the loan/ deposit was squared up during the year | Maximum amount outstanding at any time during the year Rs. | Whether the loan/deposit was taken or accepted otherwise than by account payee cheque or account payee bank draft |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 24 | Vikram Enterprise<br>(Prop. Jivanlal A. Patel)<br>A-203, Pavan Society, Maninagar,<br>Ahmedabad.<br>PAN: AFVPP5188G | 900000 | 900000 | No | 900000 | RTGS dt. 10-09-14 |
| 25 | Vishal Karansingh Diwakar<br>215, Samir Nagar, Maheshwari Nagar-2,<br>Opp. Takshashila School,<br>Odhav, Ahmedabad.<br>PAN: AZVPD2421N | 309945 | 30966<br>279<br>31245 | No | 309945 | Ch. No. 057716 dt. 20-03-15<br>Interest credited @ 3% p.a. |

Note: It is not possible for us to verify whether loans or deposits have been taken or accepted otherwise than by account payee cheque drawn on a bank or account payee bank draft, as the necessary evidence is not in the possession of the assessee.

K. K. RASTOGI & CO. AHMEDABAD M. No. 70539 CHARTERED ACCOUNTANTS

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**SNEH INFRASTRUCTURE**

Asst. year: 2015-16

Pre year ended: 31-03-2015

**SCHEDULE G-1 TO FORM NO. 3CD**

**PARTICULARS OF EACH LOAN OR DEPOSIT OF RS. 20,000 OR MORE REPAID DURING THE PREVIOUS YEAR**

[Para 31(b) of Form No. 3CD]

| Sl. No. | Name, address & PA No. of the payee | Balance as on 31-03-2015 Rs. | Amount of the repayment Rs. | Maximum amount outstanding at any time during the year Rs. | Whether the repayment was made otherwise than by account payee cheque or account payee bank draft |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 1 | Alpha Nippon Innovative Limited<br>Survey No. 310, Bhamsara Gam,<br>Bavala Bagodra Highway,<br>Ahmedabad<br>PAN: AACCT5088N | Nil | 750000<br>1325591<br>2075591 | 2058862 | RTGS dt. 15-05-14<br>Ch. No. 000661 dt. 25-08-14 |

Note: It is not possible for us to verify whether loans or deposits have been repaid otherwise than by account payee cheque drawn on a bank or account payee bank draft, as the necessary evidence is not in the possession of the assessee.

K. K. RASTOGI & CO. * CHARTERED ACCOUNTANTS * AHMEDABAD M. No. 70539

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SNEH INFRASTRUCTURE

Asst. year: 2015-16

Pre year ended: 31-03-2015

## SCHEDULE H TO FORM NO. 3CD

## DETAILS OF TAX DEDUCTED OR COLLECTED AS PER THE PROVISIONS OF CHAPTER XVII-B OR CHAPTER XVII-BB

[Para 34(a) of Form No. 3CD]

(Amount in rupees)

| Sl. No. | Tax deduction and collection Account Number (TAN) | Section | Nature of payment | Amount of payment or receipt of the nature specified in column (3) | Amount on which tax was required to be deducted or collected out of (4) | Amount on which tax was deducted or collected at specified rate out of (5) | Amount of tax deducted or collected out of (6) | Amount on which tax was deducted or collected at less than specified rate out of (7) | Tax deducted or collected on (8) | Tax deducted or collected not deposited to the credit of the CG out of (6) and (8) |
|---|---|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| 1 | AHMS20100D | 194A | Interest other than interest on securities | 723253 | 719338 | 719338 | 71937 | 0 | 0 | 0 |
| 2 | AHMS20100D | 194C | Payment to contractors | 2191638 | 1337054 | 1337054 | 13370 | 0 | 0 | 0 |

K. K. KASTOGI & CO. AHMEDABAD M. No 70539 CHARTERED ACCOUNTANTS

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SNEH INFRASTRUCTURE

Asst. year: 2015-16 Pre year ended: 31-03-2015

## SCHEDULE I TO FORM NO. 3CD

## DETAILS OF DELAY IN SUBMISSION OF TDS/TCS STATEMENTS

[Para 34(b) of Form No. 3CD]

| Sl. No. | 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? |
|---|---|---|---|---|---|
| 1 | AHMS20100D | 26Q | 15-10-2014 | 18-10-2014 | No |

R.K. RASTOGI & CO. AHMEDABAD M. NO. 70539 CHARTERED ACCOUNTANTS

For, Sneh Infrastructure

Partner

## SNEH INFRASTRUCTURE

Asst. year: 2015-16

Pre year ended: 31-03-2015

### SCHEDULE J TO FORM NO. 3CD

### DETAILS OF INTEREST U/S. 201(1A)/ 206C(7)

[Para 34(c) of Form No. 3CD]

| Sl. No. | Tax deduction and collection Account Number (TAN) | Amount of interest u/s. 201(1A)/ 206C(7) is payable | Details of payment out of col (2) | | Quarter |
|---|---|---|---|---|---|
| | | | Amount Rs. | Date | |
| | (1) | (2) | (3) | (4) | |
| 1 | AHMS20100D | 0 | 17 | 04-07-14 | Q1 |
| 2 | AHMS20100D | 0 | 84 | 17-10-14 | Q2 |
| | | 0 | 25 | 07-11-14 | |
| | | 0 | 109 | | |
| 3 | AHMS20100D | 0 | 7 | 10-02-15 | Q4 |

K. K. RASTOGI & CO. AHMEDABAD M. No. 70539 CHARTERED ACCOUNTANTS

For, Sneh Infrastructure

Partner