



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 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

Name of the Assessee	SHREE SADHIKRUPA INFRA
Address	H/44 Karnawati Society G H B Chandkheda Chandkheda AHMEDABAD, GUJARAT-382424
Permanent Account Number	ACMFS0740D

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 0 and 0 Branches
3. (a) We report the following observations / comments / discrepancies / inconsistencies, if any
(b) Subject to above:-
 - (A) We have obtained all the information and explanation 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 explanation given to us, the said accounts, read with notes thereon, if any, give a true and fair view:-
 - i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2015 and
 - ii) in the case of the Profit and loss account, of the Profit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In our opinion, and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any:

Sr.No.	Qualification Type	Observation/Qualifications
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For, **SURESH R SHAH & ASSOCIATES**
CHARTERED ACCOUNTANTS
SD/-

MRUGEN K SHAH
(PARTNER)

(Membership No. :117412)

(FRN. :110691W)

PAN : AAYFS3890C

Place : AHMEDABAD

Date : 14/08/2015



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	SHREE SADHIKRUPA INFRA											
2. Address of the Assessee	H/44 Karnawati Society G H B Chandkheda Chandkheda AHMEDABAD, GUJARAT-382424											
3. Permanent Account Number	ACMFS0740D											
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 <table><thead><tr><th>Sr.No.</th><th>Type</th><th>Registration/ Identification No.</th></tr></thead><tbody><tr><td>1.</td><td>Service Tax</td><td>ACMFS0740DSD001</td></tr><tr><td>2.</td><td>Sales Tax/VAT GUJARAT</td><td>24060306117</td></tr></tbody></table>			Sr.No.	Type	Registration/ Identification No.	1.	Service Tax	ACMFS0740DSD001	2.	Sales Tax/VAT GUJARAT	24060306117
Sr.No.	Type	Registration/ Identification No.										
1.	Service Tax	ACMFS0740DSD001										
2.	Sales Tax/VAT GUJARAT	24060306117										
5. Status	Partnership Firm											
6. Previous year	From 01/04/2014 To 31/03/2015											
7. Assessment Year	2015 - 2016											
8. Indicate the relevant clause of section 44AB under which the audit has been conducted	Clause 44AB(a)											

PART B

9	(a)	If firm or Association of Persons, indicate names of partners / members and their profit sharing ratios.	As per Annexure '1A' attached
		In case of AOP, whether shares of members are indeterminate or unknown ?	Yes
	(b)	If there is any change in the partners or members or in their profit sharing ratio since the last day of the preceding year, the particulars of such change	As per Annexure '1B' attached
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)	As per Annexure '2' attached
	(b)	If there is any change in the nature of business or profession, the particulars of such change.	NO
11	(a)	Whether books of account 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.)	As per Annexure '3A' attached
	(c)	List of books of account and nature of relevant documents examined.	As per Annexure '3B' attached
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.	NO
	(c)	If answer to (b) above is in the affirmative, give details of such changes, and the effect thereof on the profit or loss.	NIL
	(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
14	(a)	Method of valuation of closing stock employed in the previous year.	WIP VALUED AT DIRECT COST PLUS CONS.COST PLUS OTHER 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	A. Give the following particulars of the capital asset converted into stock-in-trade.		NIL
	(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	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:		
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.	
	(b)	Rate of depreciation.	
	(c)	Actual cost or written down value, as the case may be.	
	(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, ii. Change in rate of exchange of currency, and iii. Subsidy or grant for reimbursement, by whatever name called	
	(e)	Depreciation allowable.	
	(f)	Written down value at the end of year	
19	Amount admissible under sections - 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
20	(a)	Any sum paid to an employee as bonus or	NIL

		commission for services rendered, where such sum was otherwise payable to him as profits or dividend [Section 36(1)(ii)].	
	(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	
	(a)	capital expenditure	NIL REFER NOTE NO. 1 OF 3CD
	(b)	personal expenditure	NIL REFER NOTE NO. 2 OF 3CD
	(c)	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like, published by a political party	NIL
	(d)	expenditure incurred at clubs:-	NIL
		as entrance fees and subscriptions	NIL
		as cost for club services and facilities used	NIL
	(e)	Expenditure by way of penalty or fine for violation of any law for the time being in force;	NIL
	(f)	Expenditure by way of any other penalty or fine	NIL
	(g)	Expenditure incurred for any purpose which is an offence or which is prohibited by law	NIL
	(b)	amounts inadmissible u/s 40(a)	
		(i) as payment to non-resident referred to in sub-clause (i)	
		(A) Details of payment on which tax is not deducted:	
		(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)	
		(ii) as payment referred to in sub-clause (ia)	
		(A) Details of payment on which tax is not deducted:	
		(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	
		(iii) fringe benefit tax under sub-clause (ic)	
		(iv) Wealth tax under sub-clause (iia)	
		(v) royalty, license fee, service fee etc. under sub-clause (iib)	
		(vi) Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	
		(vii) payment to PF/ other fund etc. under sub-clause (iv)	
		(viii) tax paid by employer for perquisites 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;	N.A.
	(d)	Disallowance/deemed income u/s 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	YES REFER NOTE NO. 3 OF 3CD

		payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:	
	(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 in admissible 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 u/s 23 of the Micro Small and Medium Enterprises Development Act, 2006.	NIL
23		Particular of payments made to persons specified under section 40A (2) (b).	As per Annexure '4' attached
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 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)	As per Annexure '5' attached
	(b)	not paid on or before the afore-said date	
	(ii)	* State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, ect. is passed through the profit and loss account.	YES VAT PAID
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 REFER NOTE NO. 4 OF 3CD
	(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)(viiia), if yes, please furnish the details of the same.	NO
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	NO

		referred to in section 56(2)(viib), if yes, please furnish the details of the same.	
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]	NO
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 :- (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.)	As per Annexure '6A' attached
	(i)	name, address and permanent account number (if available with the assessee) of the lender/ depositor	
	(ii)	amount of loan or deposit taken or accepted	
	(iii)	whether the loan or deposit was squared up during the previous year	
	(iv)	maximum amount outstanding in the account at any time during the previous year;	
	(v)	whether the loan/deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft	
	(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 Annexure '6B' attached
	(i)	name, address and permanent account number (if available with the assessee) of payee	
	(ii)	amount of repayment	
	(iii)	maximum amount outstanding in the account at any time during the previous year;	
	(iv)	Whether the repayment was made otherwise than by account payee, cheque or account payee bank draft	
	(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. The particular (i) to (iv) at (b) and the certificate at (c) above need not be given in the case of repayment of any loan or deposit taken or accepted from Government, Government Company, Banking Company or a Corporation established by a Central, State or Provisional act.	N.A.
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 can not be allowed to be carry forward in the terms of section 79	N.A.
	(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	N.A.

		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.	
33		Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	NO
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 '7A' attached
	(b)	whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details:	N.A.
	(c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish :	As per Annexure '7B' attached
35	(a)	In the case of a trading concern, give quantitative details of principal items of goods traded; (i) Opening stock; (ii) Purchases during the previous year; (iii) sales during the previous year; (iv) closing stock; (v) shortage/excess, if any.	N.A.
	(b)	In the case of a manufacturing concern , give quantitative details of the principal items of raw materials, finished products and by-products :- <u>A. Raw materials :</u> (i) opening stock; (ii) purchase 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; <u>B. Finished products/By-products :</u> (i) opening stock; (ii) purchase 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;	N.A.
36		In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-	N.A.
	(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)	dated 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.	N.A.
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.	N.A.

39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, 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.	N.A.	
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:	As per Annexure '8' attached	
		Previous year	Preceding previous year
	(a) Total turnover of the assessee	6000000	0
	(b) Gross profit / Turnover	0 / 6000000 = 0 %	0 / 0 = 0 %
	(c) Net profit / Turnover	88990 / 6000000 = 1.48 %	0 / 0 = 0 %
	(d) Stock in trade/Turnover	0 / 6000000 = 0 %	0 / 0 = 0 %
	(e) Material Consumed / Finished goods produced	0 / 0 = 0 %	0 / 0 = 0 %
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.	N.A.	

For, **SURESH R SHAH & ASSOCIATES**

CHARTERED ACCOUNTANTS

SD/-

MRUGEN K SHAH

(PARTNER)

(Membership No. :117412)

(FRN. :110691W)

PAN : AAYFS3890C

Place : AHMEDABAD

Date : 14/08/2015



ANNEXURE - 1A
INFORMATION REGARDING PARTNER

Sl. No.	Name	% Of Share
1.	Bhavnaben B patel	7 %
2.	BECHARBHAI M NAYAK	10 %
3.	BHARATBHAI L PATEL	8 %
4.	CHIRAG B NAYAK	10 %
5.	GAURAV R PATEL	10 %
6.	KAPILABEN B NAYAK	10 %
7.	MAGANLAL R PARMAR	5 %
8.	MEGHABEN PATEL	5 %
9.	NARESH B NAYAK	10 %
10.	PANKAJ B NAYAK	15 %
11.	TRUPTI KALPESH PATEL	5 %
12.	VANDAN S PATEL	5 %
	TOTAL	100 %

ANNEXURE - 1B
INFORMATION REGARDING CHANGE IN PARTNERS

Sr. No.	Date of Change	Name of Partner/Member	Type of Change	Profit Sharing Ratio		Remark
				Old	New	
1.	10/02/2015	Bhavnaben B patel	Addition	0 %	7 %	
2.	10/02/2015	LAXMAN M PATEL	Deletion	7 %	0 %	

ANNEXURE - 2
NATURE OF BUSINESS OR PROFESSION

Sr. No.	Sector	Sub-Sector	Code
1.	Builders	BUILDERS	0401

ANNEXURE - 3A
LIST OF BOOKS OF ACCOUNT (MAINTAINED)

Sr. No.	Name of Books of account	Address Line1	Address Line2	City/ Town/ District	Pincode	State
1.	SALES REG,PUR REG,CASHBOOK,BANKBOOK,JV BOOK,LEDGER	H/44	Krnawati Society	Aamedabad,	382424	GUJARAT

ANNEXURE - 3B
LIST OF BOOKS OF ACCOUNT (EXAMINED)

Sr. No.	Name of Books of account
1.	SALES REG,PUR REG,CASHBOOK,BANKBOOK,JV BOOK,LEDGER

ANNEXURE - 4
PAYMENT TO PERSONS SPECIFIED IN SECTION 40A(2)(b)

Sl. No.	Name of related person	PAN	Relation	Nature of Transaction	Amount
1.	PANKAJ B NAYAK		PARTNER	REMUNERATION	53773
2.	PANKAJ B NAYAK		PARTNER	INT	563822
3.	KAPILABEN B NAYAK		PARTNER	REMUNERATION	35849
4.	BECHARBHAI M NAYAK		PARTNER	REMUNERATION	35849
5.	NARESH B NAYAK		PARTNER	REMUNERATION	35849
6.	CHIRAG B NAYAK		PARTNER	REMUNERATION	35849
7.	BHARATBHAI L PATEL		PARTNER	REMUNERATION	28679
8.	GAURAV R PATEL		PARTNER	REMUNERATION	35849
9.	TRUPTI K PATEL		PARTNER	REMUNERATION	17925

10.	MEGHABEN PATEL		PARTNER	REMUNERATION	17925
11.	VANDAN S PATEL		PARTNER	REMUNERATION	17925
12.	MAGANLAL R PARMAR		PARTNER	REMUNERATION	17925
13.	BHAVNABEN B PATEL		PARTNER	REMUNERATION	3363
14.	BECHARBHAI M NAYAK		PARTNER	INT.	105426
15.	BHARATBHAI L PATEL		PARTNER	INT.	290264
16.	CHIRAG B NAYAK		PARTNER	INT.	342506
17.	GAURAV R PATEL		PARTNER	INT.	141925
18.	KAPILABEN B NAYAK		PARTNER	INT.	277618
19.	MEGHABEN PATEL		PARTNER	INT.	309140
20.	NARESH B NAYAK		PARTNER	INT.	330049
21.	TRUPTI K PATEL		PARTNER	INT.	72871
22.	VANDAN S PATEL		PARTNER	INT.	265415
23.	LAXMANBHAI PATEL		PARTNER	REMUNERATION	21725
24.	LAXMANBHAI PATEL		PARTNER	INT	94922
	TOTAL				3152443

Note : Payment to relatives are reported on the basis of details provided by Assessee

ANNEXURE - 5

B- LIABILITY INCURRED DURING THE YEAR [SECTION 43B(a),(b),(d) or (e)]

Sl. No.	Section	Nature of Liability	Amount incurred during the prev. year but remaining outstanding as on the last day of previous year	Amount paid /setoff before the due date of filling return/date upto which reported in the tax audit report whichever is the earlier against (3)	Amount unpaid on due date of filling return/date upto which reported in the tax audit report whichever is earlier
(1)	(2)	(3)	(4)	(5)	(6)
1.	43B(a) - tax, duty,cess,fee etc.	SERVICE TAX PAID ON 16-04-15	446583	446583	0
	TOTAL		446583	446583	0

ANNEXURE - 6A

LOAN/DEPOSIT EXCEEDING THE LIMIT SPECIFIED IN SECTION 269SS TAKEN OR ACCEPTED

Sl. No.	Name, Address and Permanent Account Number (if available)	Amount taken or accepted (Rs.)	Whether squared up during the year	Maximum outstanding credit balance	Whether accepted otherwise then by cheque / bank draft
1.	SIMA N PATEL PAN : AAYPP0532C	1967411	No	2767411	No
2.	AMITA P NAYAK .	85000	No	85000	No
3.	BALUBHAI K PATEL .	240558	No	240558	No
4.	BHAUMIK M PATEL .	409173	No	409173	No
5.	BHAVIKABEN N PATEL .	500000	No	500000	No
6.	DARSHANA S PATEL .	308544	No	308544	No
7.	HETAL C NAYAK .	120000	No	120000	No
8.	HETAL N NAYAK .	40000	No	40000	No

	.				
9.	HITESH B NAYAK .	600000	No	600000	No
10.	JASHUBHAI C PATEL .	167168	No	167168	No
11.	KALPESH N PATEL .	50966	No	50966	No
12.	KESHAVLAL A PATEL .	101110	No	101110	No
13.	KIRTI G PATEL .	1200000	No	1200000	No
14.	KUHU T PATEL .	102589	No	102589	No
15.	MANILBHAI B PATEL .	412576	No	412576	No
16.	NATVARLAL K PATEL .	1680419	No	1680419	No
17.	PRAKASHBHAI N PATEL .	3300001	No	3300001	No
18.	SHREE SADHIKRUPA CORPORATION GF 11,SHYAMAL COMPLEX, NEW C.G ROAD,CHANDKHEDA,AHMEDABAD PAN : AAFHN9450C	2305000	No	1905000	No
19.	SHREE SADHIKRUPA DEVELOPERS H 44 KARNAVATI SOCIETY GUJARAT HOUSING BOARD,CHANDKHEDA,GANDHINAGAR PAN : AEVPN2081H	14389589	No	9489589	No
20.	SHREE SADHIKRUPA REALITY 1/2 VRUNDAVAN SOCIETY,UNVARSA GAM,UNVARSA,GANDHINAGAR PAN : ABYFS9169D	4130000	No	3780000	No
	TOTAL	32110104			

Note : REFER NOTE NO. 5 OF 3CD

ANNEXURE - 6B

REPAYMENT OF LOAN/DEPOSIT EXCEEDING THE LIMIT SPECIFIED IN SECTION 269T

Sl. No.	Name, Address and Permanent Account Number (if available)	Amount of Payment (Rs.)	Maximum outstanding credit balance	Whether repaid otherwise then by cheque / bank draft
1.	SHREE SADHIKRUPA CORPORATION GF 11,SHYAMAL COMPLEX, NEW C.G ROAD,CHANDKHEDA,AHMEDABAD PAN : AAFHN9450C	450000	1905000	No
2.	SHREE SADHIKRUPA DEVELOPERS H 44 KARNAVATI SOCIETY GUJARAT HOUSING BOARD,CHANDKHEDA,GANDHINAGAR PAN : AEVPN2081H	1450000	9489589	No
3.	SHREE SADHIKRUPA REALITY 1/2 VRUNDAVAN SOCIETY,UNVARSA GAM,UNVARSA,GANDHINAGAR PAN : ABYFS9169D	350000	3780000	No
	TOTAL	2250000		

Note : REFER NOTE NO. 5 OF 3CD

For, **SURESH R SHAH & ASSOCIATES**

CHARTERED ACCOUNTANTS

SD/-

MRUGEN K SHAH

(PARTNER)

(Membership No. :**117412**)

(FRN. :**110691W**)

PAN : **AAYFS3890C**

Place : AHMEDABAD

Date : 14/08/2015

TO WHOM IT MAY CONCERN

I **Pankajbhai Nayak** Partner of **Shree SadhiKrupa Infra** having PAN **ABYFS9169D** and having place of business at, **H/44, Karnawati Society,, G H B Chandkheda, Ahmedabad -382424** hereby certify that

1)I/We/Firm/Company have not made any payments relating to any expenditure covered under section 40A(3) of the income tax act 1961 of more than 20000/-(Rs Twenty Thousand) otherwise than by account payee cheque drawn on a bank or account payee bank draft during the Financial year 2014-15

2) I/we/firm/Company have not taken or accepted any loan or deposit in excess of Rs 20000/-(Rs Twenty Thousand Only) or more otherwise than by account payee cheque or account payee draft during the financial year 2014-15

I/we/firm/company have not repaid any loan or deposit whose outstanding balance at anytime during the year is Rs 20000/-(Rs.Twenty Thousand Only) or more other than by account payee cheque or account payee draft during the F.Y 2014-15

3) The details regarding payments made to relatives u/s 40A(2)(b) to be reported in the Audit report is as per the details provided by us to the auditor.

4) The fixed assets shown in the books of accounts is physically verified by me/us.

5) The Cash balance as on 31-03-2015 is **Rs.11,66,95,537/-**

6) Work in Progress as on 31-03-2015 is **Rs.48,613/-**

Place: Ahmedabad
Date: 14-08-2015

For, Shree SadhiKrupa Infra
SD/-

Partner

M/S. SHREE SADHIKRUPA INFRA

F.Y.2014-2015

NOTES TO FORM 3CD

No 1 Clause No 21(a)

The assessee explained to us that the expenses debited to P&L A/c are revenue in nature.

No.2 Clause No.21(b):

The assessee explained to us that the expenses debited to P&L are wholly for business purpose and there is no element of personal expenditure in the said expenses.

No.3 Clause No.21(d):

The assessee has not made any payment in excess of a sum of Rs. 20000/- in cash otherwise than by way of account payee cheque or bank draft. We have obtained a certificate from the assessee in this regard. In case of payment through bank it is not possible for us to verify whether the payment is in excess of Rs. 20000/- have been made otherwise than by account payee cheque of Bank draft as the necessary evidence is not in the possession of the assessee.

No.4 Clause No. 27(b)

The assessee has adopted mercantile system of accounting. The provision for expenses have been made on the basis of accrual or actual bills received in the year under consideration. However certain petty exps like electric, telephone, insurance bills and other small items the expenses are provided on the basis of bills or receipt or intimation received. Such expenses are petty amount and do not affects the P&L substantially.

No.5 Clause No. 31(a/b)

Note A In case of acceptance or repayment of loan or deposit other than account payee cheque or bank draft it was not possible for us to verify whether the payment or acceptance has been made otherwise than by account payee cheque or bank draft as the necessary evidence were not in the possession of the assessee at the time of audit.

Note B: Interest, expense and services credited and/or TDS debited to loan or deposit account is not considered as acceptance or repayment of loan or deposit and hence not reported.

No.6 Clause No. 34

The Provisions of TDS have been complied with as per the books of accounts and other records produced before us and explanations provided to us. However due to the large volume of transactions it is not possible for us to verify each and every transactions.

From
SHREE SADHIKRUPA INFRA

Date:12-08-2015

To,
Suresh R. Shah & Associates
Chartered Accountants,
Ahmedabad-380006

This representation letter is provided in connection with your audit of the financial statements of our above mentioned firm. For the year ended 31-03-2015 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of our firm as of 31-03-2014 and the results of its operations for the year are in agreement with the books of accounts and recognized accounting practices, including the accounting standards issued by the Institute of Chartered Accountants of India.

We confirm to the best of our knowledge and belief, and having made appropriate enquires of other official of the firm, the following representations.

Particulars	Number
PAN	ABYFS9169D
SERVICE TAX	ACMFS0740DSD001
EXCISE	NOT APPLICABLE
VAT	24060306117
CST	NOT APPLIED

Our Main business activity under Construction of Res.Complex

We have maintained Cash Book, Bank Book, Receipt Register, and all ledgers. The books of accounts are computerized. We have made available to you all books of account and supporting documentation.

Books are kept and maintained at **H/44, Karnawati Society , G H B Chandkheda , Chandkheda , Ahmedabad-382424**

We have verified the Closing Stock as on 31-03-2015 and the balance as on 31-03-2015 is **Rs.11,66,95,537/-**

The cash Balance as on 31-03-2015 is **Rs.48,613/-**

There have been no irregularities involving management or employees who have a significant role in the accounting and internal control systems or that could have a material effect on the financial statements.

All known, actual, or possible non-compliance with laws and regulations, together with the actual or contingent consequences, which may arise therefrom, the effects of which should be considered when preparing financial statements, have been disclosed to you.

The financial statements are free of material misstatements, including omissions.

The Firm has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance. There has been no non-compliance with requirements of regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.

The accounting policies, which are material or critical in determining the results of operations for the year or financial position, are set out in the financial statements and are consistent with those adopted in the financial statements for the previous year. The financial statements are prepared on accrual basis.

Except as disclosed in the financial statements, the result for the year were not materially affected by, except as disclosed in the accounts:

- a) Transactions of a nature not usually undertaken by the firm
- b) Circumstances of and exceptional nature or non-recurring nature.
- c) Charges or credits relating to prior years.
- d) Changes in accounting policies.

We confirm the completeness of the information provided regarding the identification of related parties.

The identity of, and balances and transactions with, related parties have been properly recorded and, when appropriate, adequately disclosed in the financial statements.

We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.

The firm has satisfactory title to all assets and there are no liens or encumbrances on the firm's assets except charges created in favour of banks/financial institution. The firm carries out verification of assets in a phased manner over a period of once in a years. No material discrepancies were noticed during the verification.

The net book values at which fixed assets are stated in the balance sheet are arrived at:

- a) after taking into account all capital expenditure on additions thereto, but no expenditure properly chargeable to revenue;
- b) after eliminating the cost and accumulated depreciation relating to items sold, discarded, demolished or destroyed;
- c) after providing adequate depreciation on fixed assets during the period.

At the balance sheet date, there were no outstanding commitments for capital expenditure excepting those disclosed in the Notes to the financial statements.

We have no plans to abandon lines of product or other plans or intentions that will result in any excess or obsolete inventory, and no inventory is stated at an amount in excess of its net realizable value.

We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent, and have disclosed in the Notes to the financial statements all guarantees that we have given to third parties.

There have been no events subsequent to year-end, which require adjustment of, or disclosure in the financial statements or Notes thereto excepting those disclosed in the Notes to the financial statements.

No amounts are payable to small-scale industrial undertakings, except those stated in the Notes to accounts.

All the debtors shown in the balance sheet are below six months.

We certify that no personal expenditure has been debited to profit and loss accounts.

We certify that no capital expenditure has been debited to profit and loss accounts.

There are no undisputed amounts remaining unpaid for over 6 months in case of any statutory dues except professional Tax.

No short-term borrowings were used for long-term investments and vice versa.

No frauds committed on the firm have come to our notice during the year nor has the firm committed any fraud on others.

There is no demand raised or refund issued under VAT, CST, Service tax, Excise and customs during the year.

We have not sold any Immovable property during the year under consideration.

Yours faithfully,

For, Shree Sadhikrupa Infra

SD/-

Partner