

**DSSP & Associates**

*Chartered Accountants*

FF-106, Lakulesh Avenue, Delux Char Rasta,

Nizampura, Vadodara-390 002, Gujarat.

M : 98241 83288 | 99985 65282

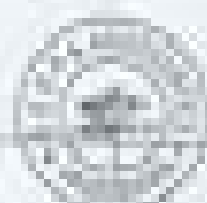
E : office.dssp@gmail.com

**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. I have examined the balance sheet as on 31/03/2017, and the Profit and loss account for the period beginning from 01/04/2016 to ending on 31/03/2017, attached herewith of BALAJI ASSOCIATES, D-158, SWAMINARAYAN NAGAR SOC., NR. NIZAMPURA CHHANI ROAD,, NIZAMPURA, VADODARA, GUJARAT-390024. PAN - AAKFB2067J.
2. I 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 D-158, SWAMINARAYAN NAGAR SOC., NR. NIZAMPURA CHHANI ROAD,, NIZAMPURA, VADODARA, GUJARAT-390024 and 0 branches.
3. (a) I report the following observations/comments/discrepancies/inconsistencies, if any:  
  
(b) Subject to above -  
  
(A) I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purposes of the audit.  
  
(B) In my opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from my examination of the books.  
  
(C) In my opinion and to the best of my information and according to the explanations given to me, the said accounts, read with notes thereon, if any give a true and fair view : -  
  
(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2017 and  
  
(ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.



BALAJI ASSOCIATES

4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In my opinion and to the best of my knowledge and according to the explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to following information, if any

**For BALAJI ASSOCIATES**

**FOR BALAJI ASSOCIATES**

*Mohit. H. Prajapati*

**PARTNER**

**Mohit Hasmukhbhai Prajapati  
(Partner)**

**Date : 25/10/2017  
Place : Vadodara**

**For D S S P AND ASSOCIATES**

**Chartered Accountants**



**Manjibhai Prajapati**

**(Partner)**

**M. No. : 153830**

**FRN : 0141312W**

**101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000**

**Delux Char  
ra-390002  
Gujarat**

**FORM NO. 3CD**  
**[See rule 6G(2)]**  
**Statement of particulars required to be furnished under section 44AB of the**  
**Income-tax Act, 1961**

**PART-A**

- 1 Name of the assessee : **BALAJI ASSOCIATES**
- 2 Address : **D-158, SWAMINARAYAN NAGAR SOC.,  
NR. NIZAMPURA CHHANI ROAD,,  
NIZAMPURA, VADODARA, GUJARAT-  
390024**
- 3 Permanent Account Number : **AAKFB2067J**
- 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**

| SN | Type                    | Registration Number |
|----|-------------------------|---------------------|
| 1  | Sales Tax/VAT (GUJARAT) | 24191003233         |
| 2  | Service Tax             | AAKFB2067JSD001     |

- 5 Status : **Firm**
- 6 Previous year from : **01/04/2016 to 31/03/2017**
- 7 Assessment year : **2017-18**
- 8 Indicate the relevant clause of section 44AB under which the audit has been conducted

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

**PART-B**

- 9 a If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios : **AS PER ANNEXURE 'I'**
- b If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such Change

| Date of change | Name of partner/member | Type of change | Old profit sharing ratio | New profit sharing ratio | Remarks |
|----------------|------------------------|----------------|--------------------------|--------------------------|---------|
| NA             | NA                     | NA             | NA                       | NA                       | NA      |

- 10 a Nature of business or profession.

| Sector | Sub sector | Code |
|--------|------------|------|
|--------|------------|------|

AY - 2017-18

BALAJI ASSOCIATES

FOR BALAJI ASSOCIATES  
Molvi. H. Prayapati

PARTNER

|          |                     |      |
|----------|---------------------|------|
| Builders | Property Developers | 0403 |
|----------|---------------------|------|

If there is any change in the nature of business or profession, the particulars of such change. : **No**

| Business | Sector | Sub sector | Code |
|----------|--------|------------|------|
| Nil      | Nil    | Nil        | Nil  |

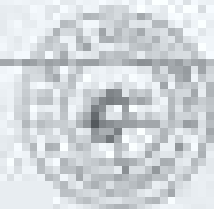
- 11 a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed. : **Yes**

| Books prescribed   |
|--------------------|
| Bank Book          |
| Cash Book          |
| Journal            |
| Ledger             |
| Purchases Register |
| Sales Register     |

List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location)

| Books maintained                  | Address line 1            | Address line 2 | City/Town/District | State   | Pincode |
|-----------------------------------|---------------------------|----------------|--------------------|---------|---------|
| Sales Register (Computerized)     | B-158, SWAMINARAYAN NAGAR | NIZAMPURA      | VADODARA           | GUJARAT | 390002  |
| Bank Book (Computerized)          | B-158, SWAMINARAYAN NAGAR | NIZAMPURA      | VADODARA           | GUJARAT | 390002  |
| Journal (Computerized)            | B-158, SWAMINARAYAN NAGAR | NIZAMPURA      | VADODARA           | GUJARAT | 390002  |
| Purchases Register (Computerized) | B-158, SWAMINARAYAN NAGAR | NIZAMPURA      | VADODARA           | GUJARAT | 390002  |
| Ledger (Computerized)             | B-158, SWAMINARAYAN NAGAR | NIZAMPURA      | VADODARA           | GUJARAT | 390002  |
| Cash Book (Computerized)          | B-158, SWAMINARAYAN NAGAR | NIZAMPURA      | VADODARA           | GUJARAT | 390002  |

List of books of account and nature of relevant documents examined. : **Bank Book  
Cash Book  
Journal  
Ledger  
Purchases Register  
Sales Register**



Whether the profit and loss account includes any profit and loss account on management basis, if yes, indicate the amount and the relevant portion (PARTIAL, FULL, etc., with details, amount, if above 50%, state otherwise or any other

relevant section.)

13 a Method of accounting employed in the : **Mercantile system**  
previous year.

b Whether there has been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year. **No**

If answer to (b) above is In the affirmative, give details of such change, and the effect thereof on the profit or loss.

| Particulars | Increase in profit | Decrease in profit |
|-------------|--------------------|--------------------|
| Nil         | Nil                | Nil                |

Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145C.

If answer to (d) above is in the affirmative, give details of such adjustments:

Disclosure as per ICDS:

| ICDS                             | Assessee's treatment                                                                                                                                                                | Comments                                                                             | Assessment |
|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|------------|
| ICDS II-Valuation of Inventories | As per accounting notes to financial statement, the opinion of assesses provisions contain in Section 145A being a no                                                               | ct; including since the method inventories having in Section 145A, ng to inventories |            |
| ICDS I-Accounting Policies       | The assessee has computed the income for the year considering the standards prescribed by ICDS 1 to 10 to the extent applicable. Any deviation therefore is appropriately reported. |                                                                                      |            |
| ICDS III-                        | NA                                                                                                                                                                                  |                                                                                      |            |

|                                                                  |                                                                                                                                                                                     |
|------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Construction Contracts                                           |                                                                                                                                                                                     |
| ICDS IV- Revenue Recognition                                     | The assessee has computed the income for the year considering the standards prescribed by ICDS 1 to 10 to the extent applicable. Any deviation therefore is appropriately reported. |
| ICDS X- Provisions, Contingent Liabilities and Contingent Assets | The assessee has computed the income for the year considering the standards prescribed by ICDS 1 to 10 to the extent applicable. Any deviation therefore is appropriately reported. |
| ICDS IX Borrowing Costs                                          | The assessee has computed the income for the year considering the standards prescribed by ICDS 1 to 10 to the extent applicable. Any deviation therefore is appropriately reported. |
| ICDS VII- Government Grants                                      | NA                                                                                                                                                                                  |
| ICDS V- Tangible Fixed Assets                                    | The assessee has computed the income for the year considering the standards prescribed by ICDS 1 to 10 to the extent applicable. Any deviation therefore is appropriately reported. |

- 14 a Method of valuation of closing stock employed in the previous year. : **Determined on Estimated Basis.**
- 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**

| Particulars | Increase in profit | Decrease in profit |
|-------------|--------------------|--------------------|
| Nil         | Nil                | Nil                |

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

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

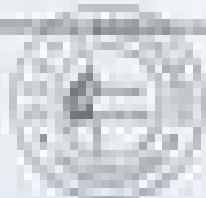
- 16 Amounts not credited to the profit and loss account, being: -

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

| Description | Amount |
|-------------|--------|
| Nil         |        |

- b The proforma credits, drawbacks,

| Description | Amount |
|-------------|--------|
|-------------|--------|



refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned.

|     |     |
|-----|-----|
|     |     |
| Nil | Nil |

- Escalation claims accepted during the previous year.

| Description | Amount |
|-------------|--------|
| Nil         | Nil    |

- d Any other item of income.

| Description | Amount |
|-------------|--------|
| Nil         | Nil    |

- e Capital receipt, if any.

| Description | Amount |
|-------------|--------|
| Nil         | Nil    |

- 17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

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

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

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

| Section | Amount debited to profit and loss account | Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf. |
|---------|-------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Nil     | Nil                                       | Nil                                                                                                                                                                                                                                                                       |

- 20 a Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [section 35(1)(ii)]

| Description | Amount |
|-------------|--------|
|             |        |

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

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

21 a Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

| Particulars | Amount |
|-------------|--------|
| Nil         | Nil    |

Personal expenditure

| Particulars | Amount |
|-------------|--------|
| Nil         | Nil    |

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

| Particulars | Amount |
|-------------|--------|
| Nil         | Nil    |

Expenditure incurred at clubs being entrance fees and subscriptions

| Particulars | Amount |
|-------------|--------|
| Nil         | Nil    |

Expenditure incurred at clubs being entrance fees and subscriptions

| Particulars | Amount |
|-------------|--------|
| Nil         | Nil    |

Expenditure by way of penalty or fine for violation of law not covered above

| Particulars | Amount |
|-------------|--------|
| Nil         | Nil    |

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

| Particulars | Amount |
|-------------|--------|
| Nil         | Nil    |

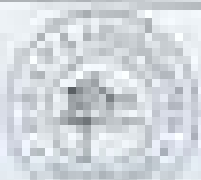
Expenditure incurred for any purpose which is an offence or which is prohibited by law

| Particulars | Amount |
|-------------|--------|
| Nil         | Nil    |

b Amounts inadmissible under section 40(a):-

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

| Details of payment on which tax is not deducted: |                   |                   |                |                |                    |       |     |         |
|--------------------------------------------------|-------------------|-------------------|----------------|----------------|--------------------|-------|-----|---------|
| Date of payment                                  | Amount of payment | Name of the payee | Address line 1 | Address line 2 | City/Town/District | State | Pin | Country |
|                                                  |                   |                   |                |                |                    |       |     |         |



|     |     |     |     |     |     |     |     |     |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

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

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

| Details of payment on which tax is not deducted |                   |                   |                   |                  |                |                |                    |         |     |
|-------------------------------------------------|-------------------|-------------------|-------------------|------------------|----------------|----------------|--------------------|---------|-----|
| Date of payment                                 | Amount of payment | Nature of payment | Name of the payee | PAN of the payee | Address line 1 | Address line 2 | City/Town/District | Pincode |     |
| Nil                                             | Nil               | Nil               | Nil               | Nil              | Nil            | Nil            | Nil                | Nil     | Nil |

(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

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

iii. as payment referred to in sub-clause (ib)

A) Details of payment on which levy is not deducted:

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

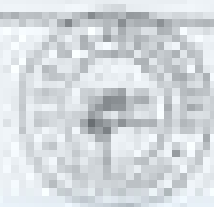
(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

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

iv. Fringe benefit tax under sub-clause (ic) : Nil

v. Wealth tax under sub-clause (iia) : Nil

vi. Royalty, license fee, service fee etc. under sub-clause (iib) : Nil



vii. Salary payable outside india/to a non resident without TDS etc. Under sub-clause (iii)

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

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

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

x. Amount of interest on public deposits : AS PER ANNEXURE 'III'  
nus,  
40(ba)

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

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

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

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

business or profession under section 40A(3A)

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

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

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

g Particulars of any liability of a

- h Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income

| Particulars | Amount |
|-------------|--------|
| Nil         | Nil    |

- i amount inadmissible under the proviso to section 36(1)(iii)

Nil

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

Nil

Note:

As per the information and explanation given to us, the assessee has not received any information of the supplier who has filed memorandum to register as a micro small or medium enterprise as defined in Section 2(n) of the MSMED Act.

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

AS PER ANNEXURE 'IV'

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

| Section | Description | Amount |
|---------|-------------|--------|
| Nil     | Nil         | Nil    |

- 25 Amounts of profits chargeable to tax under section 41 and computation thereof

| Name of party | Amount of income | Section | Description of transaction | Computation |
|---------------|------------------|---------|----------------------------|-------------|
| Nil           | Nil              | Nil     | Nil                        | Nil         |

- 26 (i) In respect of any sum referred to in clause (a),(b),(c),(d),(e) or (f) of section 43B the liability for which:-

- A Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was:-

- (a) Paid during the previous year

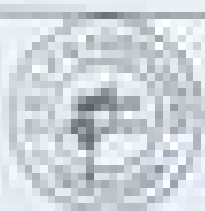
| Section | Nature of Liability | Amount |
|---------|---------------------|--------|
| Nil     | Nil                 | Nil    |

- (b) Not paid during the previous year;

| Section | Nature of Liability | Amount |
|---------|---------------------|--------|
| Nil     | Nil                 | Nil    |

- B Was incurred in the previous year and was:-

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BALAJI ASSOCIATES  
FOR BALAJI ASSOCIATES  
Mst. H. Rajapati  
PARTNER

(a) paid on or before the due date for furnishing the return of income of the previous year 139(1);

| Section | Nature of Liability | Amount |
|---------|---------------------|--------|
| Nil     | Nil                 | Nil    |

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

| Section                               | Nature of Liability | Amount |
|---------------------------------------|---------------------|--------|
| Sec 43B(a) - tax, duty, cess, fee etc | TDS                 | 68529  |
| Sec 43B(a) - tax, duty, cess, fee etc | Service Tax         | 180026 |

tax, customs duty, : No  
other indirect tax,  
is passed through

27 a Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts. : No

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

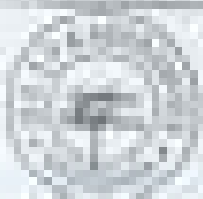
| Type | Particulars | Amount | Prior period |
|------|-------------|--------|--------------|
|      |             |        |              |

28 Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia), if yes, please furnish the details of the same. : No

| Name of the person from which shares received | PAN of the person | Name of the company from which shares received | CIN of the company | No. of shares received | Amount of consideration paid | Fair market value of shares |
|-----------------------------------------------|-------------------|------------------------------------------------|--------------------|------------------------|------------------------------|-----------------------------|
| Nil                                           | Nil               | Nil                                            | Nil                | Nil                    | Nil                          | Nil                         |

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. : NA

30 Details of any amount borrowed on hundi or any amount due thereon (including : No



interest on the amount borrowed) repaid,  
otherwise than through an account payee  
due, (Section 69D)

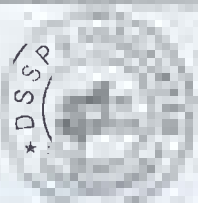
| Name of person from whom amount borrowed or repaid on hundi | PAN of the person | Address line 1 | Address line 2 | City/Town/District | State | Pincode | Amount borrowed | Date of borrowing | Amount due including interest | Amount repaid | Date of repayment |
|-------------------------------------------------------------|-------------------|----------------|-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

31 a Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

| Name of the lender or depositor       | Address of the lender or depositor             | PAN of the lender or depositor | Whether the loan/deposit was squared up during the Previous Year | Maximum amount outstanding in the account at any time during the Previous Year | Whether the loan or deposit was taken or accepted by |
|---------------------------------------|------------------------------------------------|--------------------------------|------------------------------------------------------------------|--------------------------------------------------------------------------------|------------------------------------------------------|
| Yogeshbhai Dharamshibhai Saroliya HUF | D-158, Swaminarayan Nagar, Nizampura, Vadodara | AAPHS6760N                     | No                                                               | 1835802                                                                        | Yes- Electronic clearing system                      |

Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

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BALAJI ASHOK KUMAR TES

MAHARAJA H. Narayana

PARTNER

| Name of the person from whom specified sum is received | Address of the person from whom specified sum is received | PAN of the person from whom specified sum is received | Amount of specified sum taken or accepted | Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account | In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft |
|--------------------------------------------------------|-----------------------------------------------------------|-------------------------------------------------------|-------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                        |                                                           |                                                       |                                           |                                                                                                                                     |                                                                                                                                                                           |

Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:

| Name of the payee | Address of the payee | PAN of the payee | Amount of the repayment | Maximum amount outstanding in the account at any time during the previous year | Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account | In case the repayment was made by cheque or bank draft, whether the same was taken or |
|-------------------|----------------------|------------------|-------------------------|--------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
|                   |                      |                  |                         |                                                                                |                                                                                                                    |                                                                                       |
| Nil               | Nil                  | Nil              | Nil                     | Nil                                                                            | Nil                                                                                                                | Nil                                                                                   |

Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—

| Name of the payer | Address of the payer | PAN of the payer | Amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic |
|-------------------|----------------------|------------------|---------------------------------------------------------------------------------------------------------------------------|
|                   |                      |                  |                                                                                                                           |

|     |     |     |                                                        |
|-----|-----|-----|--------------------------------------------------------|
|     |     |     | system through a bank account during the previous year |
| Nil | Nil | Nil | Nil                                                    |

Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the

| Name of the payer | Address of the payer | PAN of the payer | Amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year |
|-------------------|----------------------|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Nil               | Nil                  | Nil              | Nil                                                                                                                                                                               |

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

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

- b Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. **NA**
- c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same. **No**
- d Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year. **No**
- e In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. **No**
- 33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). **No**



Amounts admissible as per the provision of the Income-tax Act, 1961 and

|         |                                                                                                                                                                                          |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| claimed | 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. |
| Nil     | Nil                                                                                                                                                                                      |

- 34 a Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish : **AS PER ANNEXURE 'V'**

whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details : **AS PER ANNEXURE 'VI'**

whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish : **AS PER ANNEXURE 'VII'**

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

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

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

Raw materials

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

B) Finished products

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



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

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

37 Whether any cost audit was carried out. ?" **NA**

38 Whether any audit was conducted under the Central Excise Act, 1944. ? **No**

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 service as may be reported/identified by the auditor. ? **No**

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

| Particulars                               | Previous year |          |        | Preceding previous year |          |        |
|-------------------------------------------|---------------|----------|--------|-------------------------|----------|--------|
| Total turnover of the assessee            |               | 36690000 |        |                         | 22592095 |        |
| Gross profit/turnover                     | 7613192       | 36690000 | 20.75  | 4567504                 | 22592095 | 20.22  |
| Net profit/turnover                       | 789339        | 36690000 | 2.15   | 249975                  | 22592095 | 1.11   |
| Stock-in-trade/turnover                   | 4709091       | 36690000 | 128.35 | 4440468                 | 22592095 | 196.55 |
| material consumed/Finished goods produced | 0             | 0        | 0.00   | 0                       | 0        | 0.00   |

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 findings

| Financial year to which demand/refund relates to | Name of other tax law | Type (Demand raised/Refund received) | Date of demand raised/refund received | Amount | Remarks |
|--------------------------------------------------|-----------------------|--------------------------------------|---------------------------------------|--------|---------|
| Nil                                              | Nil                   | Nil                                  | Nil                                   | Nil    | Nil     |

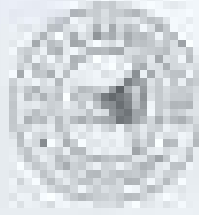
For **BALAJI ASSOCIATES**  
FOR BALAJI ASSOCIATES  
**Mohit.H. Prajapati**  
PARTNER

**Mohit Hasmukhbhai Prajapati**  
(Partner)

For **D S S P AND**  
Chartered Accountants

**Shailesh**

Date : 25/10/2017  
Place : Vadodara



(Partner)

M. No. : 153830  
FRN : 0141312W  
PAN : AALFD6811H  
Ff-106, Lakulesh Avenue,, Delux Char Rasta,  
Nizampura, Vadodara-390002 Gujarat

FOR BALAJI ASSOCIATES  
Molih. H. Prajapati  
PARTNER