

V H DEVELOPERS

PAN: AAMFV2856K

Tax Audit Report

Audit Clause 44AB(a): Business Turnover exceeds 1 Crore

Financial Year	:	2016-2017
Assessment Year	:	2017-2018
Date of Audit Report	:	30/10/2017



Punit Jaiswal & Associates
Punitkumar Jaiprakash Jaiswal
Chartered Accountants

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 the rule 6G**

1. We have examined the balance sheet as on 31 March 2017, and the profit and loss account for the period beginning from 01 April 2016 to ending on 31 March 2017, attached herewith, of V H DEVELOPERS, 01, SILVER BUNGLOWS, NR ALMADINA NAGAR, VATVA NAROL ROAD, AHMEDABAD-382440, GUJARAT, PAN - AAMFV2856K

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 01, SILVER BUNGLOWS, NR ALMADINA NAGAR, VATVA NAROL ROAD, AHMEDABAD-382440, GUJARAT and NIL 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 explanations which, to the best of our knowledge and belief were necessary for the purpose of the audit.

(B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.

(C) In our opinion and to the best of our information and according to the explanations 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 31 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.

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:

S.No	Qualification	Comments
	NIL	NIL

Place : AHMEDABAD
Date : 30/10/2017

For Punit Jaiswal & Associates
(Chartered Accountants)
Reg No. :139772W

Punitkumar Jalprakash Jaiswal
(Proprietor)
Membership No. : 162198
PAN : AIIPJ8968N

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	V H DEVELOPERS		
2	Address	01, SILVER BUNGLOWS, NR ALMADINA NAGAR, VATVA NAROL ROAD, AHMEDABAD-382440, GUJARAT		
3	Permanent Account Number (PAN)	AAMFV2856K		
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	No		
	S.No.	Nature of Registration	State	Registration Number
5	Status	Partnership Firm		
6	Previous year from	01 April 2016 to 31 March 2017		
7	Assessment Year	2017-2018		
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	Clause 44AB(a)		

PART-B

9a	If firm or association of persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?					
	S.No.	Name			Profit Sharing Ratio(%)	
	1	HAFIZ KHAN MUNIR KHAN BHATI			50	
	2	VALIBHAI KHANBHAI MANKAD			50	
9b	If there is any change in the partners or members or in their profit sharing ratios since the last date of 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
10a	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)					
	S.No.	Sector	Sub Sector	Code		
	1	(4) Builders	Property Developers	403		
10b	If there is any change in the nature of business or profession, the particulars of such change.					
	S.No.	Business	Sector	Sub Sector	Code	
11a	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.					
	Books Prescribed					
11b	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
11c	List of books of account and nature of relevant documents examined.					
	Books Examined					
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.)					
	S.No.	Section				No
						Amount
13a	Method of accounting employed in the previous year.					
13b	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.					
						Mercantile system
						No

If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.										
S.No	Particulars					Increase in Profit(Rs.)		Decrease in Profit(Rs.)		
13d	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 145(2)									
										No
13e	If answer to (d) above is in the Affirmative give details of such adjustments:									
S.No	Particulars					Increase in Profit(Rs.)		Decrease in Profit(Rs.)		Net Effect (Rs.)
13f	Disclosure as per ICDS									
S.No	ICDS					Disclosure				
14a	Method of valuation of closing stock employed in the previous year.					Cost or NRV whichever is less				
14b	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
S.No	Particulars					Increase in Profit(Rs.)		Decrease in Profit(Rs.)		
15	Give the following particulars of the capital assets converted into stock in trade:-									
S.No	(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:-									
16a	The items falling within the scope section 28									
S.No	Description								Amount	
16b	The proforma credits, drawbacks, refund 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;									
S.No	Description								Amount	
16c	Escalation claims accepted during the previous year									
S.No	Description								Amount	
16d	Any other item of income									
S.No	Description								Amount	
16e	Capital receipt, if any.									
S.No	Description								Amount	
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:									
S.No	Details of Property		Address Line 1	Address Line 2	City/Town	State	PinCode	Consideration received or accrued		Value adopted or assessed or assessable
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 :-									
Description of Block of Assets/Class of Assets	Rate of Depreciation (In Percentage)	Opening WDV	Additions					Deductions	Depreciation Allowable	Written Down Value at the end of the year
			Purchase Value	MOD_VAT	Change in Rate of Exchange	Subsidy/Grant	Total of Purchases			
*For Addition and Deduction Details refer Addition and Deduction Details Tables at the End of the Page										
19	Amounts admissible under sections:									
S.No	Section		Amount Debited to profit and loss account			Amounts admissible as per the provisions of the Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines				
20a	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)]									
S.No	Description								Amount	

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

S.No	Nature of Fund	Sum received from Employees	Due date for Payment	Actual amount paid	Actual Payment Date
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21a

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 Amount in Rs.

S.No Particulars

Personal Expenditure

Amount in Rs.

S.No Particulars

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

Amount in Rs.

S.No Particulars

Expenditure incurred at clubs being entrance fees and subscriptions

Amount in Rs.

S.No Particulars

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

Amount in Rs.

S.No Particulars

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

Amount in Rs.

S.No Particulars

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

Amount in Rs.

S.No Particulars

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

Amount in Rs.

S.No Particulars

21b Amounts inadmissible under section 40(a):-

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

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

S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pincode
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(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)

S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pincode	Amount of tax Deducted	Amount of tax Deposited
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(ii) As payment referred to in sub-clause (ia)

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

S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pincode
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(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

S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pincode	Amount of tax Deducted	Amount of tax Deposited
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(iii) Fringe benefit tax under sub-clause (ic)

0

(iv) Wealth tax under sub-clause (iia)

0

(v) Royalty, license fee, service fee etc. under sub-clause (ib)

0

(vi) Salary payable outside India to a non resident without TDS etc. under sub-clause (iii)

S.No	Date of Payment	Amount of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pincode
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(vii) Payment to PF/Other fund etc. under sub-clause (iv)

0

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

0

Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

S.No	Particulars	Section	Amount Debited to P/L A/c	Amount Admissible	Amount Inadmissible	Remarks
21d	Disallowance/ deemed income under section 40A(3):					
	(A) On the basis of the examination of books of account and other relevant documents/ evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:					Yes
	S.No	Date of Payment	Nature of Payment	Amount (In Rs.)	Name of Payee	PAN of payee
	(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
	S.No	Date of Payment	Nature of Payment	Amount (In Rs.)	Name of Payee	PAN of payee
21e	Provision for payment of gratuity not allowable under section 40A(7)					
21f	Any sum paid by the assessee as an employer not allowable under section 40A(9)					
21g	Particulars of any liability of a contingent nature					Amount in Rs.
	S.No	Nature of Liability				
21h	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.					Amount in Rs.
	S.No	Nature of Liability				
21i	Amounts inadmissible under the proviso to section 36(1)(iii).					
22	Amount of Interest inadmissible under section 23 of the Micro, Small and Medium Enterprise Development Act, 2006					
23	Particulars of payments made to persons specified under section 40A(2)(b)					
	S.No	Name of Related Person	PAN of Related Person	Relation	Nature of Transaction	Payment Made
24	Amounts deemed to be profits and gains under section 33AC or 33AB or 33ABA or 33AC.					
	S.No	Section	Description	Amount		
25	Any amount of profit chargeable to tax under section 41 and computation thereof.					
	S.No	Name of Person	Amount of Income	Section	Description of Transaction	Computation if any
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:-				
	26(i)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:				
	26(i)A(a)	Paid during the previous year				
	S.No	Section	Nature of Liability	Amount		
	26(i)A(b)	No Paid during the previous year				
	S.No	Section	Nature of Liability	Amount		
	26(i)B	was incurred in the previous year and was				
	26(i)B(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)				
	S.No	Section	Nature of Liability	Amount		
	26(i)B(b)	Not paid on or before the aforesaid date				
	S.No	Section	Nature of Liability	Amount		
	(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account.) No					
27a	Amount of Central Value Added Tax credits availed of or utilized 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
	CENVAT			Amount	Treatment in Profit and Loss/Accounts	
	Opening Balance					
	CENVAT Availed					
	CENVAT Utilized					
	Closing/Outstanding Balance					

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

Income or expenditure of prior period credited or debited to the profit and loss account:-								
S.No	Type	Particulars			Amount		Prior period to which it Relates	
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	
S.No	Name of the person from which shares received	PAN of the Company	Name of the Company whose are shares received	CIN of the Company	No. of Shares	Amount of Consideration Paid	Fair Market Value of Shares	
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	
S.No	Name of the person from whom consideration received for issue of shares		PAN of the person	No. of Shares		Amount of consideration	Fair Market Value of Shares	

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
S.No	Name of the person from whom amount borrowed or repaid on hundi	PAN of the Person	Address Line 1	Address Line 2	City/Town/District	State	Pin Code	Amount Borrowed	Date of Borrowing	Amount due including interest	Amount Repaid	Date of Repayment

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

S.No	Name of the Lender or Depositor	Address of the Lender or Depositor	PAN of the Lender or Depositor	Amount of Loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at anytime during the previous year	Whether the Loan or Deposit was Accepted by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft
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31b Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year

S.No	Name of the Lender or Depositor	Address of the Lender or Depositor	PAN of the Lender or Depositor	Amount of Loan or deposit taken or accepted	Whether the Loan or Deposit was Accepted by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft
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*(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)

31c Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year: -

S.No	Name of the Payee	Address of the Payee	PAN of the Payee	Amount of Repayment	Maximum amount outstanding in the account at anytime during the previous year	Whether the Loan or Deposit was Repaid by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft
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31d 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

S.No	Name of Lender or Depositor	Address of Lender or Depositor	PAN of Lender or Depositor	Amount Received otherwise than by Cheque / Draft / Electronic Clearing
31e	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 previous year			
S.No	Name of Lender or Depositor	Address of Lender or Depositor	PAN of Lender or Depositor	Amount of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft
Note: (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 of a corporation established by a Central, State or Provincial Act)				

32a	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available.					
	S.No	Assessment Year	Nature of loss/allowance	Amount as Returned	Amount as assessed	Order Under section
32b	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
32c	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
32d	If Yes, Please furnish the details of the same.					No
32e	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.					NA
	If Yes, Please furnish the details of the same.					NA
32f	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.					No
	If Yes, Please furnish the details of speculation loss if any incurred during the previous year.					No
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)					Amount
	S.No	Section				

33

Section 10AA)

S.No

Section

34a

Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, If yes please furnish:

S.No

TAN

Section

Nature of Payment

Total amount of payment or receipt of the nature specified in column (3)

Total amount on which tax was required to be deducted or collected out of (4)

Total amount on which tax was deducted or collected at specified rate out of (5)

Amount of tax deducted or collected out of (6)

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

Amount of tax deducted or collected on (8)

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

No

34b

Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details

S.No

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

AHMY06018F

Form 26Q

15/05/2017

04/10/2017

Yes

Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish					Yes
S.No	TAN	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of Payment	
1	AHMOV06018F		₹2	92/26/07/2017	

35a	In the case of a trading concern, give quantitative details of principal items of goods traded						
S.No	Item Name	Unit	Opening Stock	Purchases during the previous year	Sales during the previous year	Closing Stock	Shortage/excess, if any

35b In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products

35bA	Raw Materials:									
S.No	Item Name	Unit	Opening Stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing Stock	*Yield of Finished Goods	*Percentage of Yield	Shortage/excess, if any

35bB	Finished Products:									
S.No	Item Name	Unit	Opening Stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing Stock	Shortage/excess, if any		

35bC	By Products:									
S.No	Item Name	Unit	Opening Stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing Stock	Shortage/excess, if any		

36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form:-					
S.No	(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	Amount	Dates of Payment

37	Whether any cost audit was carried out	No
	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	

38	Whether any audit was conducted under the Central Excise Act, 1944	NA
	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	

39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services	NA
	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	

40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:						
No	Particulars	Previous Year			Preceding Previous Year		
a	Total turnover of the assessee	0			0		
b	Gross Profit/Turnover	0	0	0	0	0	0
c	Net Profit/Turnover	0	0	0	0	0	0
d	Stock In Trade/Turnover	0	0	0	0	0	0
e	Material Consumed/Finished Goods Produced	0	0	0	0	0	0
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)							

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

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

S.No	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	Remark

Date : 30/10/2017
Place : AHMEDABAD

For Punit Jaiswal &
Associates
(Chartered Accountants)
Reg No. :139772W

Punitkumar Jalprakash
Jaiswal
(Proprietor)
Membership No : 162198
PAN : AHPJ8968N

Addition Details (From Point No. 18)

S.No	Description of Block of Assets	Date of Purchase	Date Put to Use	Adjustment on account of				Total Amount
				Amount	MODVAT	Exchange Rate Change	Subsidy/ Grant	

Deduction Details (From Point No. 18)

S.No	Description of Block of Assets	Date of Sale	Amount