R. C. Deopura & Co.
Chartered Accountants

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FY 16-17

FORM NO. 3CB

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

Audit report under section 44AB of the Income-Tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. We have examined the Balance Sheet as on 31-Mar-2017, and the Profit and Loss Account for the period beginning from 01-Apr-2016 to ending on 31-Mar-2017, attached herewith, of **M/S. PARESHWAR INFRA** AATMIYA HOUSE,AATMIYA COMPLEX,NEAR MANEJA CROSSING,MAKARPURA,VADODARA PAN **AAQFP1285L**
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 AATMIYA HOUSE,AATMIYA COMPLEX,NEAR MANEJA CROSSING,MAKARPURA,VADODARA and Nil Branches
3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any
   As Mentioned Below
   (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 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-Mar-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:

SN	Qualification Type	Observations/Qualifications
1	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	The information regarding applicability of MSMED Act, 2006 to the various suppliers/parties is not available with the assessee, hence information as required vide Clause 22 of Chapter V of MSMED Act, 2006 is not been given.
2	Proper stock records are not maintained by the assessee.	No day to day stock record have been maintained by the firm in respect of receipt,issued and consumption of Raw Materials
3	Records necessary to verify personal nature of expenses not maintained by the assessee.	Explained to us, it is practically not possible for the firm to maintain such record for quantifying the element of personal exps..Out of vehicle and Petrol Exps. Telephone Exps. etc.
4	Records produced for verification of payments through account payee cheque were not sufficient	The assessee has not made any payments exceeding the limits specified in section 40A(3)/269SS/269T in Cash. In respect of payment by cheques/drafts, it is not possible for us to verify whether the payments in excess the specified limits in section 40A(3) /269SS/269T have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence are not in possession of the assessee. The assessee has however, certified that all such payments are made by account payee cheques/NEFT/RTGS only.

For R. C. Deopura & Co.
Chartered Accountants
(Firm Regn No.: 114953W)

(RAMESH CHANDRA DEOPURA)
Partner
Membership No: 037130

Place :Vadodara
Date : 28/10/2017

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

01	Name of the assessee	M/S. PARESHWAR INFRA
02	Address	AATMIYA HOUSE,AATMIYA COMPLEX,NEAR MANEJA CROSSING,MAKARPURA,VADODARA
03	Permanent Account Number (PAN)	AAQFP1285L
04	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

Name of Act	State	Other	Registration No.	Description (optional)
Sales Tax/VAT	GUJARAT		24191605259	
Service Tax			AAQFP1285LSD001	

05	Status	Partnership Firm
06	Previous year	from 01-Apr-2016 to 31-Mar-2017
07	Assessment year	2017-18
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted: Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding Rs. 1 crore

Part B

09 a) If firm or association of persons, indicate names of partners/members and their profit sharing ratios.

Name	Profit sharing ratio (%)
BIPINCHANDRA AMBALAL PATEL	6.00
ANSUYABEN B PATEL	5.00
BHAVESHKUMAR G PATEL	6.00
CHANDRAMANI B PATEL	5.00
MAHENDRABHAI A PATEL	6.00
ARPITABEN M PATEL	5.00
VIPULBHAI H PATEL	7.50
DHARMESH A AMIN	7.50
MAYUR M PATEL	5.00
PINKESH G RAI	5.00
SANJAY V PATEL	8.00
CHHAYABEN R PATEL	3.00
JAYESH J PATEL	3.50
SANGITABEN J PATEL	3.00
HARDIK J PATEL	6.50
KAUSHIK V PATEL	3.00
KAMLESH C RAY	5.00
VISHAL K RAY	5.00
ASHMITA SANJAY PATEL	5.00

b) If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change: Yes

Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
Mehul Patel	22-Apr-2016	Deletion	2	0	Retired from Firm

CHARTERED ACCOUNTANTS

		Ashmita S. Patel	22-Apr-2016	Change in profit sharing ratio	3	5	Change in Profit sharing ratio

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)	

Sector	Sub Sector	Code
Builders	Property Developers	0403

10	b)	If there is any change in the nature of business or profession, the particulars of such change.	No

Business	Sector	Sub Sector	Code	Remarks if any:

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.)	Aatmiya House, Makarpura Main Road, Maneja, Baroda, GUJARAT, 390014	Purchase Register, Bank Book, Cash Book, Journal and Ledger (Computerized)
	c)	List of books of account and nature of relevant documents examined.	Purchase Register, Bank Book, Cash Book, Journal and Ledger, Documents:Purchase Bills, Sales deeds/Agreements, Booking Receipts, Bank Statements, Exps. Vouchers	

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, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB,Chapter XII-G, First Schedule or any other relevant section.)	No

Section	Amount	Remarks if any:

13	a)	Method of accounting employed in the previous year	Mercantile system
	b)	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No
	c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	

Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Remarks if any:

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

Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Net Effect(Rs.)	Remarks if any:

f) Disclosure as per ICDS

ICDS	Disclosure
ICDS I - Accounting Policies	As per accounting policies & notes to financial statements
ICDS II - Valuation of Inventories	As per accounting policies & notes to financial statements
ICDS III - Construction Contracts	Not Applicable
ICDS IV - Revenue Recognition	As per accounting policies & notes to financial statements
ICDS V - Tangible Fixed Assets	As per Fixed Assets and Depreciation Chart annexed in FORM 3CD
ICDS VII - Governments Grants	NA
ICDS IX - Borrowing Costs	Not Applicable
ICDS X - Provisions,Contingent Liabilities and Contingent Assets	Not Applicable
Total	

14	a)	Method of valuation of closing stock employed in the previous year.	Raw Material At Cost Finished Goods Cost or NRV Whichever is lower Stock Valuation Change - No
	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 (Rs.)	Decrease in profit(Rs.)	Remarks if any:

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

Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:

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

Each of items a) to e) is followed by:

Description	Amount	Remarks if any:

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:	No

Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Address Line 1	Address Line 2	City or Town or District	State	Pincode

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 :-	As Per Annexure "A"
	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 adjustment on account of :-	
	i)	Central Value Added Tax credit 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 or reimbursement, by whatever name called.	
	e)	Depreciation allowable.	
	f)	Written down value at the end of the year.	

19 Amounts admissible under sections

Section	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:

20	a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]	Nil	
		Description	Amount	Remarks if any:
	b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	Nil	

Name of Fund	Amount	Actual Date	Due Date	The actual amount paid

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			
		1	expenditure of capital nature;	Nil	
			Particulars	Amount in Rs.	Remarks if any:
		2	expenditure of personal nature;		
			Particulars		Amount in Rs.
			As Certified by a partner, no personal Exps. have been debited to profit & loss account		0
		3	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	Nil	
			Particulars	Amount in Rs.	Remarks if any:
		4	Expenditure incurred at clubs being entrance fees and subscriptions	Nil	
			Particulars	Amount in Rs.	Remarks if any:
		5	Expenditure incurred at clubs being cost for club services and facilities used.	Nil	
			Particulars	Amount in Rs.	Remarks if any:
		6	Expenditure by way of penalty or fine for violation of any law for the time being force	Nil	
			Particulars	Amount in Rs.	Remarks if any:
		7	Expenditure by way of any other penalty or fine not covered above	Nil	
			Particulars	Amount in Rs.	Remarks if any:
		8	Expenditure incurred for any purpose which is an offence or which is prohibited by law	Nil	
			Particulars	Amount in Rs.	Remarks if any:
	b)	Amounts inadmissible under section 40(a):-			
		i	as payment to non-resident referred to in sub-clause (i)		
			A Details of payment on which tax is not deducted:	Nil	

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:

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) — Nil

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Remarks if any:

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

A Details of payment on which tax is not deducted: Nil

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Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:

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. Nil

Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:

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

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:

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. Nil

Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:

iv Fringe benefit tax under sub-clause (ic)

v Wealth tax under sub-clause (iia)

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

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

Date of payment	Amount of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:

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

ix 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; Nil

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

d) 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

As per Certificate Obtained from a Partner

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

As per Certificate Obtained from a Partner

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
	Nature of Liability	Amount	Remarks if any:
h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;		Nil
	Particulars	Amount	Remarks if any:
i)	amount inadmissible under the proviso to section 36(1)(iii).		Nil
	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.		Nil
	Particulars of payments made to persons specified under section 40A(2)(b).		

Name of Related Party	Relation	Date (optional)	Payment made(Amount)	Nature of transaction	PAN of Related Party (optional)
Arpitaben M. Patel	Partner		100464	Interest on Capital 12 %	
Ashmitaben S. Patel	Partner		29920	Interest on Capital 12 %	
Bhavesh G. Patel	Partner		1270271	Partners' Salary	
Bhavesh G. Patel	Partner		290442	Interest on Capital 12 %	
Bipinchandra Ambalal Patel	Partner		284170	Interest on Capital 12 %	
Bipinchandra Ambalal Patel	Partner		1270271	Partners' Salary	
Chhayaben R. Patel	Partner		470759	Interest on Capital 12 %	
Dharmesh A. Amin	Partner		524821	Interest on Capital 12 %	
Dharmesh A. Amin	Partner		866094	Partners' Salary	
Hardik J. Patel	Partner		837223	Partners' Salary	
Jayesh J. Patel	Partner		837223	Partners' Salary	
Kamlesh C. Ray	Partner		577396	Partners' Salary	
Kaushik V. Patel	Partner		346438	Partners' Salary	
Mahendrabhai A. Patel	Partner		1270271	Partners' Salary	
Mayurbhai M. Patel	Partner		577396	Partners' Salary	
Mehulkumar Patel (RET.)	Partner		13288	Partners' Salary	
Pinkesh G. Rai	Partner		577396	Partners' Salary	
Sanjay V. Patel	Partner		1661160	Partners' Salary	
Smt. Ansuyaben B. Patel	Partner		100464	Interest on Capital 12 %	
Smt. Chandramani B. Patel	Partner		100464	Interest on Capital 12 %	
Vipul H. Patel	Partner		866094	Partners' Salary	
Vishal K. Ray	Partner		577396	Partners' Salary	
Vipul H. patel	Partner		353201	Interest & Capital 12 %	
Vishal K. Ray	Partner		1283343	Interest & Capital 12 %	
Sangitaben J. Patel	Partner		60275	Interest & Capital 12 %	
Mayur M atel	Partner		195976	Interest & Capital 12 %	
Mahendra A. Patel	Partner		288297	Interest & Capital 12 %	
Koushi V. Patel	Partner		117549	Interest & Capital 12 %	
Kamlesh Ray	Partner		1350762	Interest & Capital 12 %	
Hardik J. Patel	Partner		18841	Interest & Capital 12 %	

24	Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.			Nil
	Section	Description	Amount	Remarks if any:

25	Any amount of profit chargeable to tax under section 41 and computation thereof.	Nil

Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:

26 i In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) 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

Nature of Liability	Amount	Remarks if any:	Section

b) not paid during the previous year; — Nil

Nature of Liability	Amount	Remarks if any:	Section

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);

Nature of Liability	Amount	Remarks if any:	Section
Vat payable	511942	Paid on 06.07.2017	Sec 43B(a) -tax , duty,cess,fee etc
Service tax payable	3236155	Paid on 12.07.2017	Sec 43B(a) -tax , duty,cess,fee etc
Service tax payable	1887110	Paid on 13.07.2017	Sec 43B(a) -tax , duty,cess,fee etc

b) not paid on or before the aforesaid date. — Nil

Nature of Liability	Amount	Remarks if any:	Section

ii (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

27 a) 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

b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account. — Nil

Type	Particulars	Amount	Prior period to which it relates(Year in yyyy-yy format)	Remarks if any:

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 (optional)	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	Remarks if any:

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

Name of the person from whom consideration received for issue of shares	PAN of the person (optional)	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:

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

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Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person (optional)	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Date of Borrowing	Amount due Including interest	Amount repaid	Date of Repayment

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 (optional)	Amount of loan or deposit taken or accepted	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 cheque or bank draft or use of electronic clearing system through a bank account	In case the loan or deposit 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.
AATMIYA REALTY	AATMIYA COMPLEX,MANEJA CROSSING,N.H. 8,VADODARA,GUJARAT,3900	AASFA9913E	1850000	No	25640098	Cheque	Account payee cheque
ELEGANCE REALTY	1ST FLOOR,DIGAMBAR TEMPLE ROAD,KOLKATA		1500000	Yes	1500000	Cheque	Account payee cheque
Lalji Infra	Kalali Village Road,B/h. DPS,Baroda		1200000	No	12060361	Cheque	Account payee cheque
Sanjay Patel (HUF)	Near Vadsar Brige,Baroda		500000	Yes	500000	Cheque	Account payee cheque
Shivam Builders	NEAR VADSAR BRIGE,BARODA		500000	Yes	500000	Cheque	Account payee cheque
Shivam Constucation	NEAR VADSAR BRIGE,BARODA		1000000	Yes	1000000	Cheque	Account payee cheque
Shivam Infra	NEAR VADSAR BRIGE,BARODA		1500000	Yes	1500000	Cheque	Account payee cheque
Varsha Sanjay Patel	NEAR VADSAR BRIGE,BARODA		2500000	Yes	2500000	Cheque	Account payee cheque

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

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Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received (optional)	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

c) 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 (optional)	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 accepted by an account payee cheque or an account payee bank draft
Sanjay Patel (HUF)	Near Vadsar Brige,Baroda		500000	500000	Cheque	Account payee cheque
Shivam Builders	NEAR VADSAR BRIGE,BARODA		500000	500000	Cheque	Account payee cheque
Shivam Constucation	NEAR VADSAR BRIGE,BARODA		1000000	1000000	Cheque	Account payee cheque
Shivam Infra	NEAR VADSAR BRIGE,BARODA		1500000	1500000	Cheque	Account payee cheque
Varsha Sanjay Patel	NEAR VADSAR BRIGE,BARODA		2500000	2500000	Cheque	Account payee cheque
AATMIYA REALTY	AATMIYA COMPLEX,MANEJA CROSSING,N.H.8,VADODARA,GUJARAT,3900	AASFA9913E	19075000	25640098	Cheque	Account payee cheque
ELEGANCE REALTY	1ST FLOOR,DIGAMBAR TEMPLE ROAD,KOLKATA		1500000	1500000	Cheque	Account payee cheque
oleander manufactures	1ST FLOOR,DIGAMBAR TEMPLE ROAD,KOLKATA		2449344	2449344	Cheque	Account payee cheque
Subha Suppliers	6,Hanspukar Lane Road,KOLKATA		2370389	2370389	Cheque	Account payee cheque
Simpro Vanijaya Ltd.	6,Hanspukar Lane Road,KOLKATA		4124033	8625631	Cheque	Account payee cheque
Swangana Vinimay Ltd.	DIGAMBAR TEMPLE ROAD,KOLKATA		5391684	5391684	Cheque	Account payee cheque
Weloan Advisory Service	DIGAMBAR TEMPLE ROAD,KOLKATA		388356	5389355	Cheque	Account payee cheque

d)	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:?	Nil	

Name of the payer	Address of the payer	PAN of the payer (optional)	Amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

e)	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:?	Nil

Name of the payer	Address of the payer	PAN of the payer (optional)	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

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

Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	Amount as assessed (give reference to relevant order)		Remarks
Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	Amount	Order U/S and date	Remarks

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, if yes, please furnish details of the same.	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, if yes, please furnish the details of speculation loss if any incurred during the previous year.	NA

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

Section	Amount	Remarks if any:

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

R. C. DEOPURA & CO. CHARTERED ACCOUNTANTS

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Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducte d or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)	Remarks if any:
1	2	3	4	5	6	7	8	9	10	11
BRDP03 804D	194J	Fees for professional or technical services	3801390	3801390	3801390	380139	0	0	0	In TDS returns (Form 26Q) filed for F.Y.2016-17, certain enteries are to be added/rectified. Correction returns in respect of such items are yet to be filed by the Firm.
BRDP03 804D	194C	Payments to contractors	83293596	83293596	83293596	913559	0	0	0	
BRDP03 804D	194A	Interest other than interest on securities	3344350	3344350	3344350	334435	0	0	0	
BRDP03 804D	194H	Commission or brokerage	151910	151910	151910	8892	0	0	0	
BRDP03 804D	192	Salary	1103232	1103232	1103232	28000	0	0	0	

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

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
BRDP03804D	26Q	31-Oct-2016	12-Nov-2016	Yes

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

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.	Remarks if any:

BRDP03804D	1554	1554	28-Apr-2016	During the year, in number of cases, tax deduction at source is done late however interest payable by the Firm for late deduction have not been quantified by the Firm and therefore the amount of interest payable reported here is subject to actual amount to be calculated by the assessee Firm.
BRDP03804D	450	450	04-May-2016	
BRDP03804D	18	18	07-May-2016	
BRDP03804D	9510	9510	13-May-2016	
BRDP03804D	371	371	04-Jun-2016	
BRDP03804D	6945	6945	24-Jun-2016	
BRDP03804D	238	238	27-Jul-2016	
BRDP03804D	50076	50076	07-Oct-2016	
BRDP03804D	4261	4261	11-Nov-2016	
BRDP03804D	25033	25033	18-Jan-2017	
BRDP03804D	610	610	24-Jan-2017	

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

Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any
NA						

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

A Raw Materials :

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 products	*percentage of yield;	*shortage / excess, if any.
NA									

B Finished products :

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.
NA							

C By products :

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.
NA							

36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :-	NA

(a) Total amount of distributed profits	amount of reduction as referred to in section		(b) Total tax paid thereon	(c)Date of Payments with Amount		Remarks if any:
	115-O(1A) (i)	115-O(1A) (ii)		Dates of payment	Amount	

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.	NA
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	No
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor	No

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		347970673			325261187	
Gross profit/turnover	54899001	347970673	15.78	30920190	325261187	9.51
Net profit/turnover	16241886	347970673	4.67	6794136	325261187	2.09
Stock-in-trade/turnover	215970344	347970673	62.07	308930008	325261187	94.98
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 along with details of relevant proceedings. Nil

Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks

For R. C. Deopura & Co.
Chartered Accountants
(Firm Regn No.: 114953W)

R.C. DEOPURA & CO. BARODA FRN 114953W CHARTERED ACCOUNTANTS

(RAMESH CHANDRA DEOPURA)
Partner
Membership No: 037130

Place :Vadodara
Date : 28/10/2017

PARESHWAR INFRA
PARTNER PARTNER

PARESHWAR INFRA
PARTNER PARTNER

M/S. PARESHWAR INFRA
Annexure "A"

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.

Description of asset/block of assets.	Rate of Dep.%	Actual cost or written down values	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use; including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Depreciation allowable	Written down value at the end of the year
Furniture and Fitting including electric Fitting	10%	54,075	0	0	0	0	5,408	48,668
Air Conditioners	15%	73,100	0	0	0	0	10,965	62,135
Computer	40%	28,174	1,31,350	0	0	0	63,810	95,714
Office Equipments	15%	1,44,763	27,675	0	0	0	25,866	1,46,572
Weighing Scale	15%	3,23,149	0	0	0	0	48,472	2,74,677
Water Cooler	15%	43,775	65,000	0	0	0	11,441	97,334
Zrox Machine	15%	0	47,000	0	0	0	7,050	39,950
Total		6,67,036	2,71,025	0	0	0	1,73,011	7,65,050

Addition/Deduction in Fixed Assets During the Financial Year

Block 40% Computer

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Computer	1,31,350	0	1,31,350	08/09/2016	08/09/2016
	Total	1,31,350	0	1,31,350		

Block 15% Office Equipments

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Office Equipments	27,675	0	27,675	22/09/2016	22/09/2016
	Total	27,675	0	27,675		

Block 15% Water Cooler

R. C. DEOPURA & CO. CHARTERED ACCOUNTANTS BARODA FRN 114953W

PARESHWAR INFRA

PARTNER

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of [illegible] Use
1	Water Cooler	0	65,000	65,000	31/03/2017	31/03/2017
	Total	**0**	**65,000**	**65,000**		

Block 15% Zrox Machine

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Zrox Machine	47,000	0	47,000	07/07/2016	07/07/2016
	Total	**47,000**	**0**	**47,000**		

R. C. DEOPURA & CO. • CHARTERED ACCOUNTANTS •

PARESHWAR INFRA

PARTNER

PARTNER