AUDIT REPORT FOR THE FINANCIAL YEAR

2016 - 2017

OF

D B INFRA

AUDITED BY :

D. M. S. & VILKI ASSOCIATES
CHARTERED ACCOUNTANTS

UG 1 & 2, LUXOR PALACE, NANAPURA, NANPURA, SURAT-395001 GUJARAT

CA

D.M.S. & VILKI ASSOCIATES

CHARTERED ACCOUNTANTS

Dharmesh Shah
B.Com. F.C.A.
Vilki Tamakuwala
B.Com. F.C.A.

UG-1 & 2, Luxor Palace, Nr. Gandhi Smruti Bhavan, Timliawad, Nanpura, Surat-395 001.
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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 31/03/2017, and the Profit and loss account for the period beginning from 01/04/2016 to ending on 31/03/2017, attached herewith of D S INFRA, T.P. NO 51, F.P. NO 51/B, DABHOLI GAM, DABHOLI GAM, SURAT, GUJARAT-395004, PAN - AAKFD4080P.

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 T.P. NO 51, F.P. NO 51/B, DABHOLI GAM, DABHOLI GAM, SURAT, GUJARAT-395004 and 0 branches.

3. (a) We report the following observations/comments/discrepancies/inconsistencies, if any

   (b) Subject to above -

   (A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.

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

   (C) In our opinion and to 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 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.

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

SURAT

For D. M. S. & VILKI ASSOCIATES
Chartered Accountants

D. M. Shah
(Partner)
M. No. : 045349
FRN : 011420W
Ug 1 & 2, Luxor Palace, Nanpura, Surat-395001 Gujarat

Date : 06/09/2017
Place : Surat

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	: D B INFRA
2	Address	: T.P. NO. 51, F.P. NO 51/B, DABHOLI GAM, DABHOLI GAM, SURAT, GUJARAT-395004
3	Permanent Account Number	: AAKFD4363P
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	Service Tax	AAKFD4363PSD001
2	Sales Tax/VAT (GUJARAT)	24222802556

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
Builders	Builders(0401)	0401

b 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 : No

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

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b	List of books of account and nature of relevant documents examined	: Cash book Bank book Journal Book Ledger Purchase register Bills / Vouchers Bank Statements Sales Documents

12 Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) : **No**

Section	Amount
Nil	Nil

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

b Whether there has been any change in the method of accounting employed vis-à-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	Decrease in profit
Nil	Nil	Nil

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 :

ICDS	Increase in profit	Decrease in profit	Net Effect
Nil	Nil	Nil	Nil
Total			

f Disclosure as per ICDS : **AS PER ANNEXURE 'B'**

SURAT

14 a Method of valuation of closing stock employed in the previous year : **At Cost**

b In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish : **No**

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	Nil

b The proforma credits, drawbacks, 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. :

Description	Amount
Nil	Nil

c 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 :- **AS PER ANNEXURE 'IV'**

19 Amount admissible under sections 32AC/33AB/33ABA/35/35ABB/35AC/35CCA/35CCB/35CCC/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 36(1)(ii)]

Description	Amount
Nil	Nil

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

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 **AS PER ANNEXURE 'V'**

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 cost for club services and facilities used

Particulars	Amount
Nil	Nil

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

(A) 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

(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)

(A) 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

(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 /Distric t	Pincode	Amount of tax deducted	Amount out of (VI) deposite d, if any
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

(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 /Distric t	Pincode	Amount of levy deducted	Amount out of (VI) deposite d, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

iv. Fringe benefit tax under sub-clause (ic) : 0

v. Wealth tax under sub-clause (iia) : 0

vi. Royalties, license fee, service fee etc. under sub-clause (iib) : 0

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viii. 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

vii. Payment to PF/other fund etc. under sub-clause (iv) : 0

ix. Tax paid by employer for perquisites under sub-clause (v) : 0

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

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

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

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 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

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

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

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

g Particulars of any liability of a contingent nature :

Nature of liability	Amount
Nil	Nil

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

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22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 : 0

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

Name of related party	PAN	Relation	Nature of Transaction	Payment Made(Amount)
Nil	Nil	Nil	Nil	Nil

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

Section	Description	Amount
Nil	Nil	Nil

25 Any 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	

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 139(1) : **AS PER ANNEXURE "F"**

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

Section	Nature of Liability	Amount
Nil	Nil	

State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc is passed through the profits and loss : Yes VAT

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 : Yes

CENVAT	Amount	Treatment in profit & loss account
Opening Balance	1013605	0
CENVAT Availed	1261080	0
CENVAT Utilised	2086773	0
Closing / Outstanding Balance	187140	0

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

Type	Particular	Amount	Prior period
Nil	Nil		Nil

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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 : No

Name of the person from which consideration received for issue of shares	PAN of the person	No. of shares	Amount of consideration received	Fair market value of the shares
Nil	Nil	Nil	Nil	Nil

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

Name of person from whom amount borrowed or repaid on hundi	PAN of the person	Address line 1	Address line2	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 :- : AS PER ANNEXURE 'VII'

b Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:- : AS PER ANNEXURE 'VIII'

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:— : AS PER ANNEXURE 'IX'

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:—

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 clearing system through a bank account during the previous year
Nil	Nil	Nil	Nil

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:—

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

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

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c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. If yes, please furnish the details of the same : No

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

Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any,specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
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 'X'

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

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
Nil	Nil	Nil	Nil	Nil

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

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	Sale during the previous year	Closing Stock	Shortage/Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

(A) Raw materials

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

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(ii) Finished products

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

(iii) By products

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. ? : NA

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. ? : Yes

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 major adverse comments made

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

Particulars	Previous year			Preceding previous year		
			22200000			0
Total turnover of the assessee	0	0	0.00	0	0	0.00
Gross profit/turnover	0	0	0.00	0	0	0.00
Net profit/turnover	[illegible]	22200000	[illegible]	0	0	0.00
Stock in trade/turnover	0	0	0.00	0	0	0.00
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 proceedings.

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

For D. M. S. & VILKI ASSOCIATES
Chartered Accountants

SURAT

D. M. Shah
(Partner)
M. No. : 048249
FRN : 011429W

Ug 1 & 2, Luxor Palace, Nanpura, Surat-395001 Gujarat

Date : 06/09/2017
Place : Surat

Annexure 'I'

Names of partners/members and their profit sharing ratios

SN	Name	Profit Sharing Ratio (%)
1	ANILBHAI M GOJITRA	20.00
2	ASHISHBHAI S ITALIYA	8.00
3	BHAGWANBHAI D ITALIYA	9.00
4	BHARATBHAI PARSHOTTAMBHAI VITHANI	8.00
5	CHETANBHAI S ITALIYA	9.00
6	HARESHBHAI PARSHOTTAMBHAI VITHANI	5.00
7	MALAJIBHAI DHANJIBHAI VIRANI	4.00
8	NITESHBHAI V ITALIYA	8.00
9	VISHALBHAI M DANARIYA	20.00

Annexure 'II'

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.)

SN	Books Maintained	Address Line 1	Address Line 2	City / Town / District	State	Pincode
1	Cash book	[illegible]	[illegible]	SURAT	[illegible]	[illegible]
2	Bank book	[illegible]	[illegible]	SURAT	[illegible]	[illegible]
3	Journal Book	[illegible]	[illegible]	SURAT	[illegible]	[illegible]
4	Ledger	[illegible]	[illegible]	SURAT	[illegible]	[illegible]
5	Purchase register	[illegible]	[illegible]	SURAT	[illegible]	[illegible]

Annexure 'III'

SN	ICDS	Disclosure
1	ICDS I-Accounting Policies	1. The assessee maintains his accounts on mercantile basis and recognizes income and expenditure on Accrual Basis. The accounts are consistently prepared on Historical Cost basis as a Going Concern and are in accordance with generally accepted accounting principles. 2. There is no change in accounting policy which has a material effect.
2	ICDS II-Valuation of Inventories	(a) Materials & Work in Progress At Cost
3	ICDS III-Construction Contracts	Not Applicable
4	ICDS IV-Revenue Recognition	The firm is engaged in the business of Builders and revenue is recognized as & when effective control of real estate is handed over to the buyer & assessee retains no effective control to a degree usually associated with ownership.
5	ICDS V-Tangible Fixed Assets	Refer Schedule to Clause No. 18 of Form No. 3CD for WDV, Allowable Depreciation, Additions, Deductions during the year in respect of Fixed Assets.
6	ICDS VII-Governments Grants	Not Applicable
7	ICDS IX-Borrowing Costs	As per ICDS IX relating to borrowing cost, the firm has capitalized the interest cost pertaining to borrowings to the value of construction WIP. The firm has capitalized the interest cost pertaining to borrowings to the value of WIP after estimating net Profit at 8%.
8	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	There is no need to recognised any provision which is covered by this ICDS.

SURAT

Annexure 'IV'

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 :-

SN	Description of the block of assets	Rate of depreciation	Opening WDV	Additions: Purchase value	Additions: Adjustments on account of CENVAT	Additions: Adjustments on account of Change in rate of exchange	Additions: Adjustments on account of Subsidy/ Grant	Additions: Total value of purchase	Deductions	Depreciation allowable	Written down value at the end of the year
1	(1bi) Plant & Machinery @ 60%- Sec 32(1)(ii)	60%	3720							2232	1488
2	(1bs) Plant & Machinery @ 15%- Sec 32(1)(ii)	15%	278098	7109	0	0	0	7109		42891	242847
3	(1bt) Furnitures & Fittings @ 10%- Sec 32(1)(ii)	10%	101225							10123	91102
	Total		383043	7109	0	0	0	7109	0	55211	335437

Additions : (1bs) Plant & Machinery @ 15%- Sec 32(1)(ii)

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
[illegible]	[illegible]	7109	0	0	0	7109
	Total	7109	0	0	0	7109

Annexure 'V'

Personal expenditure

SN	Particulars	Amount in Rs.
1	Donation	11000

Annexure 'VI'

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

SN	Section	Nature of Liability	Amount
1	Sec 43B(a) -tax , duty,cess,fee etc	VAT	30000

Annexure "VII"

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

Sr. 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/deposit was squared up during Previous Year	Maximum amount outstanding in the account at any time during Previous Year	Whether the loan/deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case 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
1	ARUNA CHANDRAKANT MEHTA	601,ROYAL ARCADE,SANDY PARK SOC.,PIPLOD,SURAT	[illegible]	1000000	No	1000000	Yes-Cheque	Account payee cheque
2	BHARATBHAI NANJIBHAI CHABELA	D-404, SARASWATI KUNJ NR. AMBICA TEMPLE,DABHOLI,SURAT	[illegible]	250000	No	250000	Yes-Cheque	Account payee cheque
3	DAYALBHAI SAVJIBHAI MATANI	702, MOTI APP, DEVIDAS ROAD, BORIVALI,MUMBAI	[illegible]	1100000	No	1100000	Yes-Cheque	Account payee cheque
4	HETALBEN SURESHBHAI BHIKHADIYA	1004,SHUBHAM ELLIGANS, SINGANPORE,SURAT	[illegible]	1200000	No	1200000	Yes-Cheque	Account payee cheque
5	KALAVATIBEN BHARATBHAI PANELA	D-404, SARASWATI KUNJ NR. AMBICA TEMPLE,DABHOLI,SURAT	[illegible]	250000	No	250000	Yes-Cheque	Account payee cheque
6	KANTIBHAI DHARMSHIBHAI SAVALIYA	B-404,JALDARSHAN APRT., SINGANPORE DABHOLI,SURAT	[illegible]	1800000	No	1800000	Yes-Cheque	Account payee cheque
7	KAUSHIKBHAI TANK	A/15,SANTOSH NAGAR SOCIETY,AMBATALAV, KATARGAM,SURAT	[illegible]	700000	No	700000	Yes-Cheque	Account payee cheque
8	KIRTAN DIAMOND	PATEL FALIYA,KATARGAM, SURAT	[illegible]	1100000	No	1800000	Yes-Cheque	Account payee cheque
9	MEET KALUBHAI MORADIA	T-1,VASUMATI BUNGLOW, B/H [illegible] COLLEGE, VASTRAPUR,AHMEDABAD	[illegible]	5000000	No	5000000	Yes-Cheque	Account payee cheque
10	RASHIKBHAI SAVJIBHAI MATANI	D-701 SWARG RESIDENCY, HATHI MANDIR ROAD,KATARGAM,SURAT	[illegible]	2100000	No	2100000	Yes-Cheque	Account payee cheque
11	RAJENDRAKUMAR KARSANBHAI SUTARIA	FLAT NO C/302,STERING HEIGHTS, NR.PYRAMID FARM HOUSE,JAHANGIRABAD, SURAT	[illegible]	3000000	No	3500000	Yes-Cheque	Account payee cheque
12	RAKESH B PATEL	C-202, PARTH RESIDENCY, SINGANPORE ROAD, SURAT	[illegible]	350000	No	350000	Yes-Cheque	Account payee cheque
13	SURESHBHAI MOHANBHAI BHIKHADIA	1004,SHUBHAM ELLIGENCE,OPP. SILVER STONE,SINGANPOR ROAD,SURAT	[illegible]	2100000	No	2100000	Yes-Cheque	Account payee cheque
14	VALJIBHAI VAGHASIYA	A/11, MADHAV PARK SOCIETY SINGANPOR ROAD SURAT	[illegible]	2500000	No	2500000	Yes-Cheque	Account payee cheque
15	VIRUBHAI PRAVINBHAI GOTI	1003,SHUBHAM ALIGANCE, OPP. SHIVAN RESIDENCY,SINGANPORE DABHOLI, SURAT	[illegible]	1150000	No	1150000	Yes-Cheque	Account payee cheque

SURAT

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

SN	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 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
1	TUSHAR VALJIBHAI PATEL	ANSWAY SECTOR-3,SHANTINAGAR,MEERA ROAD,(E)THANE	APOPP1729K	1000000	Yes-Electronic clearing system	
2	TUSHAR VALJIBHAI PATEL	ANSWAY SECTOR-3,SHANTINAGAR,MEERA ROAD,(E)THANE	APOPP1729K	540000	Yes-Electronic clearing system	
3	TUSHAR VALJIBHAI PATEL	ANSWAY SECTOR-3,SHANTINAGAR,MEERA ROAD,(E)THANE	APOPP1729K	200000	Yes-Electronic clearing system	
4	RAJESH KAKADIYA	E-503,LAXMI RESIDENCY,KATARGAM,SURAT	ABMPK4840J	100000	Yes-Cheque	Account payee cheque
5	RAJESH KAKADIYA	E-503,LAXMI RESIDENCY,KATARGAM,SURAT	ABMPK4840J	1000000	Yes-Cheque	Account payee cheque
6	SURESHBHAI M MIYANI	A-401,RAJA PALACE,SINGANPORE,SURAT	AXXPM4885D	25000	Yes-Cheque	Account payee cheque
7	SURESHBHAI M MIYANI	A-401,RAJA PALACE,SINGANPORE,SURAT	AXXPM4885D	345000	Yes-Cheque	Account payee cheque
8	SURESHBHAI M MIYANI	A-401,RAJA PALACE,SINGANPORE,SURAT	AXXPM4885D	1144000	Yes-Cheque	Account payee cheque
9	MAYURBHAI V LUKHI	504,5TH FLOOR,RAGHUNATH TOWER,DEVIDAS LANE,BORIVALI(E),MUMBAI	ACIPL1261F	150000	Yes-Cheque	Account payee cheque
10	MAYURBHAI V LUKHI	504,5TH FLOOR,RAGHUNATH TOWER,DEVIDAS LANE,BORIVALI(E),MUMBAI	ACIPL1261F	100000	Yes-Cheque	Account payee cheque
11	JANAKBHAI LIMBANI	A-401,SWARAJ HEIGHTS,DABHOLI,SURAT	AMLPW[illegible]	200000	Yes-Cheque	Account payee cheque
12	JANAKBHAI LIMBANI	A-401,SWARAJ HEIGHTS,DABHOLI,SURAT	AMLPW[illegible]	200000	Yes-Cheque	Account payee cheque
13	JANAKBHAI LIMBANI	A-401,SWARAJ HEIGHTS,DABHOLI,SURAT	AMLPW[illegible]	400000	Yes-Cheque	Account payee cheque
14	PADAMSINHBHAI N DHAMELIYA	A-501,SWARAJ HEIGHTS,NR CANCER HOSPITAL,DABHOLI,SURAT	AMOPD8211D	25000	Yes-Cheque	Account payee cheque
15	PADAMSINHBHAI N DHAMELIYA	A-501,SWARAJ HEIGHTS,NR CANCER HOSPITAL,DABHOLI,SURAT	AMOPD8211D	150000	Yes-Cheque	Account payee cheque
16	NAYTIBEN RAKESHBHAI PATEL	E-202,PARTH APRT.,SINGANPORE ROAD,KATARGAM,SURAT	BNSPP0881Q	25000	Yes-Cheque	Account payee cheque
17	NAYTIBEN RAKESHBHAI PATEL	E-202,PARTH APRT.,SINGANPORE ROAD,KATARGAM,SURAT	BNSPP0881Q	1525000	Yes-Cheque	Account payee cheque
18	VINODBHAI V GONDALIYA	29,GOPAL DHAM SOC,AMBATALAV,DOLKATAR GAM,SURAT	ACCPG8829R	100000	Yes-Cheque	Account payee cheque
19	VINODBHAI V GONDALIYA	29,GOPAL DHAM SOC,AMBATALAV,DOLKATAR GAM,SURAT	ACCPG8829R	15000	Yes-Cheque	Account payee cheque

SURAT

20	VINODBHAI V GONDALIYA	25,GOPAL DHAM SOC,AMBA TALAVDI,KATAR GAM,SURAT	[illegible]	1075000	Yes-Cheque	Account payee cheque
21	SHAKTIBHAI MALUBHAI MIYANI	A-401,RAJ PALACE,SINGANPORE,SURAT	[illegible]	25000	Yes-Cheque	Account payee cheque
22	SHAKTIBHAI MALUBHAI MIYANI	A-401,RAJ PALACE,SINGANPORE,SURAT	[illegible]	200000	Yes-Cheque	Account payee cheque
23	SHAKTIBHAI MALUBHAI MIYANI	A-401,RAJ PALACE,SINGANPORE,SURAT	[illegible]	1184000	Yes-Cheque	Account payee cheque
24	SAVJIBHAI V DAVRA	202,GNANDARSHAN APRT,SINGANPORE,KATAR GAM SURAT	[illegible]	25000	Yes-Cheque	Account payee cheque
25	SAVJIBHAI V DAVRA	202,GNANDARSHAN APRT,SINGANPORE,KATAR GAM SURAT	[illegible]	45000	Yes-Cheque	Account payee cheque
26	SURESHBHAI PATEL	201,VED,DARSHAN, NR SHAH ARCADE,NEW SATI MATO,MALAD(E),MUMBAI	[illegible]	1000000	Yes-Cheque	Account payee cheque
27	BIPINBHAI M KAKADIYA	F-203,KRISHNA TOWNSHIP,KATARGAM,SURAT	[illegible]	25000	Yes-Cheque	Account payee cheque
28	HARESHBHAI NARANBHAI LAVANI	21-22,SAI,VANTNAGAR SOC, SINGANPORE CHAR RASTA,VED ROAD,SURAT	[illegible]	85000	Yes-Cheque	Account payee cheque
29	HARESHBHAI NARANBHAI LAVANI	21-22,SAI,VANTNAGAR SOC, SINGANPORE CHAR RASTA,VED ROAD,SURAT	[illegible]	750000	Yes-Cheque	Account payee cheque
30	HARESHBHAI NARANBHAI LAVANI	21-22,SAI,VANTNAGAR SOC, SINGANPORE CHAR RASTA,VED ROAD,SURAT	[illegible]	800000	Yes-Cheque	Account payee cheque
31	BHARATBHAI PANELIYA	D/404,SATYAM VATIKA APRT, NR AMBIKA KETAN TEMPLE,DABHOLI,SURAT	[illegible]	25000	Yes-Cheque	Account payee cheque
32	BHARATBHAI PANELIYA	D/404,SATYAM VATIKA APRT, NR AMBIKA KETAN TEMPLE,DABHOLI,SURAT	[illegible]	65000	Yes-Cheque	Account payee cheque
33	JIGNESHBHAI N DHOLA	B-304,KRISHNA TOWNSHIP,DABHOLI ROAD,SURAT	[illegible]	25000	Yes-Cheque	Account payee cheque
34	JIGNESHBHAI N DHOLA	B-304,KRISHNA TOWNSHIP,DABHOLI ROAD,SURAT	[illegible]	150000	Yes-Cheque	Account payee cheque
35	JIGNESHBHAI N DHOLA	B-304,KRISHNA TOWNSHIP,DABHOLI ROAD,SURAT	[illegible]	1200000	Yes-Cheque	Account payee cheque
36	RAJESHKUMAR G SHELADIYA	57,NILAM SUAD SOC, BAYAN ROAD,AMROLI,SURAT	[illegible]	200000	Yes-Cheque	Account payee cheque
37	RAJESHKUMAR G SHELADIYA	57,NILAM SUAD SOC, BAYAN ROAD,AMROLI,SURAT	[illegible]	25000	Yes-Cheque	Account payee cheque
38	RAJESHKUMAR G SHELADIYA	57,NILAM SUAD SOC, BAYAN ROAD,AMROLI,SURAT	[illegible]	1300000	Yes-Cheque	Account payee cheque
39	SANDIP M NAKRANI	C/1406,PLETINUM PARK,DABHOLI,SURAT	[illegible]	25000	Yes-Cheque	Account payee cheque
40	SANDIP M NAKRANI	C/1406,PLETINUM PARK,DABHOLI,SURAT	[illegible]	1110000	Yes-Cheque	Account payee cheque
41	SANDIP M NAKRANI	C/1406,PLETINUM PARK,DABHOLI,SURAT	[illegible]	375000	Yes-Cheque	Account payee cheque
42	SANDIP M NAKRANI	C/1406,PLETINUM PARK,DABHOLI,SURAT	[illegible]	345000	Yes-Cheque	Account payee cheque
43	SHILPABEN HASMUKHBHAI PATEL	C/104,VASTUKALA APRT.,SINGANPORE CHAR RASTA,VED ROAD,SURAT	[illegible]	25000	Yes-Cheque	Account payee cheque
44	HASMUKHBHAI BHIKHABHAI PATEL	C/104,VASTUKALA APRT.,SINGANPORE CHAR RASTA,VED ROAD,SURAT	[illegible]	150000	Yes-Electronic clearing system	
45	HASMUKHBHAI BHIKHABHAI PATEL	C/104,VASTUKALA APRT.,SINGANPORE CHAR RASTA,VED ROAD,SURAT	[illegible]	1075000	Yes-Cheque	Account payee cheque

SURAT

46	SHARMISTHABEN P THUMMAR	A-401 PANCHSHEEL RESIDENCY NR CANCER HOSPITAL SINGANPORE ROAD SURAT	AFAPT8178P	250000	Yes-Cheque	Account payee cheque
47	SHARMISTHABEN P THUMMAR	A-401 PANCHSHEEL RESIDENCY NR CANCER HOSPITAL SINGANPORE ROAD SURAT	AFAPT8178P	245000	Yes-Cheque	Account payee cheque
48	BABUBHAI NAVADIYA	9/69 PARAS SOCIETY KATARGAM DARWAJA SURAT	CSCPP7618F	25000	Yes-Cheque	Account payee cheque
49	JIGAR BABUBHAI NAVADIYA	9/69 PARAS SOCIETY KATARGAM DARWAJA SURAT	AVXPN5573R	1525000	Yes-Cheque	Account payee cheque
50	MUKESHBHAI PANCHABHAI KEVADIYA	B/505 NIRMAL SAGAR DEVIDAS ROAD BORIVALI (E) MUMBAI	BFJPK2468M	260000	Yes-Cheque	Account payee cheque
51	MUKESHBHAI PANCHABHAI KEVADIYA	B/505 NIRMAL SAGAR DEVIDAS ROAD BORIVALI (E) MUMBAI	BFJPK2468M	160000	Yes-Cheque	Account payee cheque
52	MUKESHBHAI PANCHABHAI KEVADIYA	B/505 NIRMAL SAGAR DEVIDAS ROAD BORIVALI (E) MUMBAI	BFJPK2468M	300000	Yes-Cheque	Account payee cheque
53	PRAKASHBHAI B BHAGRADIYA	15 RADHAKRUSHNA SOC. NR SIDDHI VINAYAK GURUKUL ROAD SURAT	BEYPB9311B	1450000	Yes-Electronic clearing system	
54	PRAKASHBHAI B BHAGRADIYA	15 RADHAKRUSHNA SOC. NR SIDDHI VINAYAK GURUKUL ROAD SURAT	BEYPB9311B	125000	Yes-Cheque	Account payee cheque
55	SHAYAMBHAI S KATRODIYA	A-303 APIL TOWER SIDDHARTH SOC L H ROAD SURAT	AWTPK6890J	13130	Yes-Cheque	Account payee cheque
56	SHAYAMBHAI S KATRODIYA	A-303 APIL TOWER SIDDHARTH SOC L H ROAD SURAT	AWTPK6890J	520000	Yes-Cheque	Account payee cheque
57	CHIRAG PATEL	178 HARIOM SOCIETY BALASHRAM PARAB KATARGAM SURAT	AYMPP1590J	25000	Yes-Cheque	Account payee cheque
58	CHIRAG PATEL	178 HARIOM SOCIETY BALASHRAM PARAB KATARGAM SURAT	AYMPP1590J	175000	Yes-Cheque	Account payee cheque
59	CHIRAG PATEL	178 HARIOM SOCIETY BALASHRAM PARAB KATARGAM SURAT	AYMPP1590J	1500000	Yes-Cheque	Account payee cheque
60	LALJIBHAI L VAGHASIYA	28 LAXMINAGAR SOC GURUKUL VED ROAD SURAT	AFZPV3174Q	185000	Yes-Cheque	Account payee cheque
61	LALJIBHAI L VAGHASIYA	28 LAXMINAGAR SOC GURUKUL VED ROAD SURAT	AFZPV3174Q	25000	Yes-Cheque	Account payee cheque
62	LALJIBHAI L VAGHASIYA	28 LAXMINAGAR SOC GURUKUL VED ROAD SURAT	AFZPV3174Q	1840000	Yes-Cheque	Account payee cheque
63	LALTIBHAI HARJIBHAI ANGHAN	40 SAI ASHISH SOC. UTRAN SURAT	AHCPA0599J	25000	Yes-Cheque	Account payee cheque
64	LALTIBHAI HARJIBHAI ANGHAN	40 SAI ASHISH SOC. UTRAN SURAT	AHCPA0599J	825000	Yes-Cheque	Account payee cheque
65	LALTIBHAI HARJIBHAI ANGHAN	40 SAI ASHISH SOC. UTRAN SURAT	AHCPA0599J	1000000	Yes-Cheque	Account payee cheque
66	VIJAYBHAI Z SANGHANI	A-105 SWASTIK APPT SNEHSAGAR SOC NARAYAN NAGAR SOC KATARGAM SURAT	BQMPS0714E	100000	Yes-Cheque	Account payee cheque
67	VIJAYBHAI Z SANGHANI	A-105 SWASTIK APPT SNEHSAGAR SOC NARAYAN NAGAR SOC KATARGAM SURAT	BQMPS0714E	25000	Yes-Cheque	Account payee cheque
68	VIJAYBHAI Z SANGHANI	A-105 SWASTIK APPT SNEHSAGAR SOC NARAYAN NAGAR SOC KATARGAM SURAT	BQMPS0714E	1125000	Yes-Cheque	Account payee cheque
69	LAXMIBEN J GHELANI	5 [illegible] KAILASHNAGAR NR GAJ	AMOPG2326H	500000	Yes-Cheque	Account payee cheque

SURAT

		ERA SCHOOL,KATARGAM,SURAT				
70	LAXMIBEN J GHELANI	8-34,KAILASHNAGAR,NR.GAJERA SCHOOL,KATARGAM,SURAT	[illegible]	25000	Yes-Cheque	Account payee cheque
71	HAPPY PRASHANT JAGANI	150/3380,DHARMA BHASKAR CO OP HSG SOC,GHATKOPAR,PANTNAGAR,MUMBAI	[illegible]	300000	Yes-Cheque	Account payee cheque
72	HAPPY PRASHANT JAGANI	150/3380,DHARMA BHASKAR CO OP HSG SOC,GHATKOPAR,PANTNAGAR,MUMBAI	[illegible]	400000	Yes-Cheque	Account payee cheque
73	VIJAYBHAI VAGHASIYA	1,MADHAV MANDIR SOC, [illegible] ROAD,SURAT	[illegible]	25000	Yes-Cheque	Account payee cheque
74	VIJAYBHAI VAGHASIYA	1,MADHAV MANDIR SOC, [illegible] ROAD,SURAT	[illegible]	80000	Yes-Cheque	Account payee cheque
75	BHAVIKA RAMESH GHELANI	C-803, SWARAJ HEIGHTS, DABHOLI, SURAT	[illegible]	500000	Yes-Cheque	Account payee cheque

Annexure 'IX'

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

Sr	Name of Payee	Address of Payee	PAN of Payee	Amount of the repayment	Maximum amount outstanding in the account at any time during 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
1	[illegible]	[illegible] SURAT	[illegible]	[illegible]	[illegible]	Yes-Cheque	Account payee cheque
2	[illegible] PATEL	[illegible] SURAT	[illegible]	[illegible]	[illegible]	Yes-Cheque	Account payee cheque
3	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	Yes-Cheque	Account payee cheque
4	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	Yes-Cheque	Account payee cheque
5	[illegible]	[illegible] SURAT	[illegible]	[illegible]	[illegible]	Yes-Cheque	Account payee cheque
6	[illegible] PATEL	[illegible] SURAT	[illegible]	[illegible]	[illegible]	Yes-Cheque	Account payee cheque
7	[illegible]	[illegible] SURAT	[illegible]	[illegible]	[illegible]	Yes-Cheque	Account payee cheque
8	[illegible] PATEL	[illegible] SURAT	[illegible]	[illegible]	[illegible]	Yes-Cheque	Account payee cheque
9	[illegible] AGENCY	[illegible]	[illegible]	[illegible]	[illegible]	Yes-Cheque	Account payee cheque
10	[illegible]	[illegible] SURAT	[illegible]	[illegible]	[illegible]	Yes-Cheque	Account payee cheque
11	BHAVIKA RAMESH GHELANI	C-803 SWARAJ HEIGHTS,DABHOLI, SURAT	[illegible]	[illegible]	[illegible]	Yes-Cheque	Account payee cheque

SURAT

Annexure "R"

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:

SN	1. TAN / PAN	2. Section	3. Nature of payment	4. Total amount of payment or receipt of the nature specified in column (3)	5. Total amount on which tax was required to be deducted or collected out of (4)	6. Total amount on which tax was deducted or collected at specified rate out of (5)	7. Amount of tax deducted or collected out of (6)	8. Total amount on which tax was deducted or collected at less than specified rate out of (7)	9. Amount of tax deducted or collected on (8)	10. Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	[illegible]	194A	Interest other than interest on securities	[illegible]	[illegible]	[illegible]	[illegible]	0	0	0
2	[illegible]	194C	Payments to contractors	[illegible]	[illegible]	[illegible]	[illegible]	0	0	0
3	[illegible]	194J	Fees for professional or technical services	[illegible]	[illegible]	[illegible]	[illegible]	0	0	0

Annexure "S"

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

SN	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (3)	Date of payment
1	SRTD04525D	37	37	18/05/2016
2	SRTD04525D	93	92	28/03/2017

SURAT

D B INFRA

BALANCE SHEET AS AT 31ST MARCH, 2017

PARTICULARS	SCH NO	AMOUNT
SOURCES OF FUNDS		
CAPITAL	1	6,29,07,834.00
UNSECURED LOANS	2	6,55,85,659.00
CURRENT LIABILITIES	3	2,33,37,855.50
PROVISIONS	4	42,07,500.00
TOTAL		15,61,28,848.50
APPLICATION OF FUNDS		
FIXED ASSETS	5	3,35,092.00
INVENTORY	6	14,94,63,835.66
CASH AND BANK	7	9,42,783.27
LOANS AND ADVANCES (ASSETS)	8	53,89,137.50
TOTAL		15,61,28,848.50
NOTES OF ACCOUNTS	15	

Schedules 1 to 15 form an integral part of accounts

In terms of our attached report of even date

For D B INFRA

(PARTNER)

For D. M. S. & VIKI ASSOCIATES
CHARTERED ACCOUNTANTS

SURAT

D. M. SHAH
(PARTNER)
M. NO. : 045349
FRN : 0114299W

Place : SURAT
Date : 05/09/2017

D B INFRA

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2017

PARTICULARS	SCH NO	AMOUNT
(A) INCOME		
SALES A/C	9	2,22,00,000.00
INCREASE/(DECREASE) IN STOCK	10	4,12,56,791.90
TOTAL (A)		6,34,56,791.90
(B) EXPENDITURE		
PURCHASE A/C	11	3,27,33,780.00
DIRECT EXPENSES	12	2,28,88,084.00
ADMINISTRATIVE EXPENSES	13	5,17,303.00
FINANCIAL EXPENSES	14	54,84,058.90
TOTAL (B)		6,16,23,225.90
NET PROFIT/(LOSS) BEFORE DEPRECIATION AND TAX		18,33,566.00
DEPRECIATION		57,566.00
NET PROFIT/(LOSS) AFTER DEPRECIATION		17,76,000.00
NET PROFIT/(LOSS) CARRIED TO PARTNERS' CAPITAL A/CS.		17,76,000.00

Schedules 1 to 15 form an integral part of accounts

In terms of our attached report of even date

For D B INFRA

(PARTNER)

For D. M. S. & VIJKI ASSOCIATES
CHARTERED ACCOUNTANTS

SURAT

D. M. SHAH
(PARTNER)
M. NO. : 045349
FRN : 0114299W

Place : SURAT
Date : 06/09/2017

D B INFRA

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017

Schedule : 1

Capital Account of Anilbhai Mathurbhai Sojitra

Particulars	Amount	Particulars	Amount
To Withdrawals	633.20	By Opening Balance	1,10,36,000.00
To Share In Firm Ids Tax	16,83,000.00	By Net Profit	3,55,200.00
To Closing Balance	1,34,47,566.80	By By Share In Firms Ids Declaration	37,40,000.00
Total	1,51,31,200.00	Total	1,51,31,200.00

Capital Account of Ashishbhai Savjibhai Italiya

Particulars	Amount	Particulars	Amount
To Withdrawals	253.28	By Opening Balance	19,14,400.00
To Share In Firm Ids Tax	6,73,200.00	By Net Profit	1,42,080.00
To Closing Balance	35,79,026.72	By Addition	7,00,000.00
		By By Share In Firms Ids Declaration	14,96,000.00
Total	42,52,480.00	Total	42,52,480.00

Capital Account of Bhagvanbhai Dungarshibhai Italiya

Particulars	Amount	Particulars	Amount
To Withdrawals	284.94	By Opening Balance	49,66,200.00
To Share In Firm Ids Tax	7,57,350.00	By Net Profit	1,59,840.00
To Closing Balance	60,51,405.06	By By Share In Firms Ids Declaration	16,83,000.00
Total	68,09,040.00	Total	68,09,040.00

Capital Account of Bhupatbhai Parshotambhai Vithani

Particulars	Amount	Particulars	Amount
To Withdrawals	189.94	By Opening Balance	31,10,800.00
To Share In Firm Ids Tax	5,04,900.00	By Net Profit	1,06,560.00
To Closing Balance	38,34,270.06	By By Share In Firms Ids Declaration	11,22,000.00
Total	43,39,360.00	Total	43,39,360.00

Capital Account of Geetaben Dhanjibhai Italiya

Particulars	Amount	Particulars	Amount
To Withdrawals	284.94	By Opening Balance	49,16,200.00
To Share In Firm Ids Tax	7,57,350.00	By Net Profit	1,59,840.00
To Closing Balance	60,01,405.06	By By Share In Firms Ids Declaration	16,83,000.00
Total	67,59,040.00	Total	67,59,040.00

Capital Account of Hareshbhai Parshottambhai Vithani

Particulars	Amount	Particulars	Amount
To Withdrawals	174.14	By Opening Balance	33,09,900.00
To Share In Firm Ids Tax	4,62,825.00	By Net Profit	97,680.00
To Closing Balance	39,73,080.86	By By Share In Firms Ids Declaration	10,28,500.00
Total	44,36,080.00	Total	44,36,080.00

SURAT

Schedule : 3

CURRENT LIABILITIES

PARTICULARS	AMOUNT
ADVANCE FROM CUSTOMERS	
BOOKING ADVANCE FROM CUSTOMERS	1,68,77,575.00
OTHER LIABILITIES	
OTHER LIABILITIES	19,52,113.50
SUNDRY CREDITORS	
A SQUARE BUILDWELL SOLUTION	27,498.00
AJIT TRADING CO	11,68,765.00
BHAGWATI ENTERPRISE	5,160.00
BHAVANI TRADERS	21,205.00
CONCHEM CORPORATION	7,000.00
CORAL GRANITO PVT LTD	1,13,150.00
JAY GATRAL CARTING	48,252.00
JAY KHODIYAR CARTING	73,323.00
K V SUPPLIERS	82,732.00
KHOKHARIYA ALLUMINIUM PVT LTD	1,05,000.00
MADHUSUDAN SUPPLIERS	2,40,428.00
MAHADEV CARTING	3,10,226.00
OM SAI METAL	3,662.00
OM SAI TRANSPORT	2,09,708.00
PATEL METALS	85,694.00
RAJKOT HARDWARE	4,46,368.00
S B ENTERPRISE	22,767.00
S M P BRICKS WORKS	1,76,500.00
S M P TRANSPORT	2,94,500.00
SAI CORPORATION	34,304.00
SHIV LAHERI MARBLE	5,00,000.00
VIRANI ENTERPRISE	1,81,050.00
WALLMARK INDUSTRIES	3,70,187.00
Total	45,08,167.00
TOTAL	2,33,37,855.50

Schedule : 4

PROVISIONS

PARTICULARS	AMOUNT
PROVISIONS	
PROVISION FOR IDS TAX PAYABLE	42,07,500.00
TOTAL	42,07,500.00

Schedule : 5

FIXED ASSETS

Particulars	Rate	WDV as on 01/04/2016	Addition		Deduction	Total	Dep for the Year	WDV as on 31/03/2017
			More than 180 Days	Less than 180 Days				
		Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
AIR CONDITIONER	15%	45,879.00	0.00	0.00	0.00	45,879.00	6,882.00	38,997.00
C.C.T.V	15%	20,103.00	7,105.00	0.00	0.00	27,208.00	4,081.00	23,127.00
COMPUTER	60%	3,720.00	0.00	0.00	0.00	3,720.00	2,232.00	1,488.00
ELECTRIC MOTOR	15%	13,368.00	0.00	0.00	0.00	13,368.00	2,005.00	11,363.00
FAN	15%	9,435.00	0.00	0.00	0.00	9,435.00	1,415.00	8,020.00
FURNITURE	10%	61,720.00	0.00	0.00	0.00	61,720.00	6,172.00	55,548.00
PRINTER	60%	4,163.00	0.00	0.00	0.00	4,163.00	2,498.00	1,665.00
REFRIGERATOR	15%	41,160.00	0.00	0.00	0.00	41,160.00	6,174.00	34,986.00
T.V	15%	26,435.00	0.00	0.00	0.00	26,435.00	3,965.00	22,470.00
WEIGHING SCALE	15%	1,27,487.00	0.00	0.00	0.00	1,27,487.00	19,123.00	1,08,364.00
Total		3,53,470.00	7,105.00	0.00	0.00	3,60,575.00	54,547.00	3,06,028.00

SURAT

Schedule : 6

INVENTORY

PARTICULARS	AMOUNT
CLOSING STOCK	
CLOSING STOCK OF MATERIAL & WORK IN PROGRESS	14,94,63,635.65
TOTAL	14,94,63,635.65

Schedule : 7

CASH AND BANK

PARTICULARS	AMOUNT
CASH AT BANK	
HDFC BANK	2,38,201.27
CASH ON HAND	
CASH	7,04,582.00
TOTAL	9,42,783.27

Schedule : 8

LOANS AND ADVANCES (ASSETS)

PARTICULARS	AMOUNT
ADVANCE TO SUPPLIERS	
CAMEOS DESIGNS - INTERIEAL	5,000.00
JOHNSON LIFTS PVT LTD (ADV LIFT)	38,40,000.00
VARNI CONSTRUCTION CO	18,000.00
Total	38,63,000.00
DEPOSITS	
DEPOSIT - SALE TAX	10,000.00
OTHER ASSETS	
ADVANCE TAX	4,50,000.00
RECEIVABLE KRISHI KALYAN CESS	7,326.50
SERVICE TAX RECEIVABLE	1,98,140.08
SERVICE TAX RECEIVABLE FROM CUSTOMERS	8,60,671.00
Total	15,16,137.58
TOTAL	53,89,137.58

SURAT

SCHEDULES FORMING PART OF PROFIT & LOSS ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH, 2017

Schedule : 9

SALES A/C

PARTICULARS	AMOUNT
SALES A/C	
SALES - FLATS	2,22,00,000.00
TOTAL	2,22,00,000.00

Schedule : 10

INCREASE IN STOCK

PARTICULARS	AMOUNT
CLOSING STOCK	
CLOSING STOCK OF MATERIAL & WORK IN PROGRESS	14,94,63,835.65
OPENING STOCK	
OPENING STOCK OF MATERIAL & WORK IN PROGRESS	(10,82,07,053.75)
TOTAL	4,12,56,781.90

Schedule : 11

PURCHASE A/C

PARTICULARS	AMOUNT
PURCHASE A/C	
ALUMINIUM SECTION	8,15,065.00
BRICKS	4,24,292.00
CARTING & TRANSPOTATION	49,36,292.00
CEMENT	51,49,719.00
CHEMICALS	1,03,148.00
COLOUR	7,00,638.00
ELECTRIC MATERIAL EXP.	6,07,341.00
FABRICATION	10,50,290.00
FIRE SAFTY PUMP	94,500.00
GLASS	1,34,804.00
GRANITES	5,98,149.00
HARDWARE	41,12,851.00
KAPCHI	5,47,885.00
MARBLE	5,90,000.00
PLUMBERING MATERIAL	3,86,892.00
SAND	4,87,320.00
SANITARY MATERIAL (RETAIL)	2,28,350.00
STEEL	61,85,646.00
TILES	50,71,805.00
TIMBER	5,23,495.00
VATAV KASAR	(6,813.00)
TOTAL	3,27,33,768.00

SURAT

Schedule : 12

DIRECT EXPENSES

PARTICULARS	AMOUNT
OPERATING EXPS.	
ARCHITECH & ENGG. FEES	4,00,000.00
CONSTRUCTION LABOUR CHARGES	1,95,99,008.00
ELECTRICITY BILL EXPS.	3,31,510.00
GAS CONNECTION CHARGES	3,81,500.00
LIFT LICENCE FEES	8,000.00
RENT EXPS - JCB	19,875.00
SALARY TO ENGINEERS/ SUPERVISIOR	7,20,000.00
SECURITY SALARY	1,68,000.00
SERVICE TAX	6,05,263.00
SMC - IC EXPS	4,75,450.00
SMC WATER TAX	15,521.00
SWACHHATA ABHIYAN TAX	50,738.00
VAT EXPS (SALES TAX)	2,13,199.00
TOTAL	2,29,88,064.00

Schedule : 13

ADMINISTRATIVE EXPENSES

PARTICULARS	AMOUNT
ADMINISTRATIVE EXPENSES	
ADVERTISEMENT EXPS	20,600.00
COMPUER SOFTWARE EXPS.	2,000.00
COMPUTER EXPS.	1,600.00
CONVEYANCE EXPS.	91,970.00
CUB TESTING EXPS.	13,139.00
DONATION EXPS	11,000.00
MISCELLANEOUS EXPENSES	4,932.00
MOBILE BILL EXPS.	23,700.00
OFFICE EXPENSES	95,011.00
POSTAGE & TELEPHONES EXPS.	10,250.00
PROFESSIONAL FEES	75,000.00
STAFF SALARY (OFFICE)	1,48,001.00
STATIONERY & PRINTING EXPS.	8,585.00
ZEROX EXPS	11,515.00
TOTAL	5,17,303.00

Schedule : 14

FINANCIAL EXPENSES

PARTICULARS	AMOUNT
FINANCIAL EXPENSES	
BANK CHARGES	9,110.90
INTEREST PAID	
INTEREST ON UNSECURED LOANS	54,74,733.00
LATE PAID SWACHH BHARAT INTEREST	25.00
VAT LATE PAYMENT INTEREST	230.00
Total	54,74,988.00
TOTAL	54,84,098.90

SURAT

Notes of Accounts Schedule : 15

1. Firm is caring out residential building project known as "Swaraj Heights". Firm is recognising revenue at the time of sale of Flats / Shops as significant riks and rewards of ownership will be pass to proposed buyers at that time only.

2. Balance of loans / Current Liabilities are subject to confirmation, however partners have certified them as correct.

3. The Expenses for which no supporting found are certified by the partners as correct.

4. The closing balance of materials & work in progress is taken as valued and certified by the partners.

5. Financial statements are the responsibility of the management; our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from materials misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and provides the reasonable basis for our opinion.

In terms of our attached report of even date

For D B INFRA

(PARTNER)

For D. M. S. & VILKI ASSOCIATES
CHARTERED ACCOUNTANTS

SURAT

D. M. SHAH
(PARTNER)
M. NO. : 045349
FRN : 0114299W

Place : SURAT
Date : 06/09/2017