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C. R. Sharedalal & Co.
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 rule 6G

We have examined the balance sheet as on 31st March 2017 and the Profit and loss account for the period beginning from 01/04/2016 to ending on 31/03/2017 attached herewith, of

Name of the Assessee	**TERAIYA DEVELOPERS**
Address	**A-204 Sagar Samrat Near Jalaram Mandir Ellisbridge AHMEDABAD, GUJARAT-380006**
Permanent Account Number	**AAGFT1386A**

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 L/G1&L/G-2 Shefali Centre, Nr. Paldi Cross Road, Paldi AHMEDABAD 380007 and 0 Branches

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

(i) The attached statements are the responsibility of the assessee. Our responsibility is to express an opinion on these financial statements based on our audit.

(ii) We conduct our audit in accordance with the 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 of material misstatement. An audit includes examining, on a test basis, evidence supporing the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

(iii) Balance of Creditors, Loans and Advances and Unsecured Loans are subject to confirmation.

(iv) No provision has been made towards Income tax liability.

(v) No provision has been made in the accounts towards Deferred Tax Assets/Liabilities as required by AS-22 issued by ICAI, amount being not ascertained.

(b) Subject to above:-

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

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

(C) in our opinion and to the best of our information and according to the explanation given to us, the said accounts, read with notes thereon, if any, give a true and fair view:-

i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 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:

Sr.No.	Qualification Type	Observation/Qualifications
1.	Others	In respect of Clause 31(a) and 31(b) the firm is of the opinion that as the firm is engaged in the business or real estate busines, reporting of specified sum under section 269SS and 269T in relation to transfer of immovable property is not applicable.
2.	Others	In respect of Clauses 21(d), 21(d)(A), 21(d)(B):As per assessees certificate all payments are made by account payee cheque or account payee bank draft except disclosed in these respective clauses if any. Accordingly our report is based on such certificate obtained from assessee. However, it is not possible for us to verify whether payments in excess of Rs.20000 (Rs.35,000 in case of Transport Expenses) have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence is not in the possession of the assessee.

C. R. SHAREDALAL & CO. CHARTERED ACCOUNTANTS AHMEDABAD

3.	Others	In respect of Clauses 31.a.b.c.d.e. As per assessees certificate all receipts and or repayments towards loans or deposits or any specified advance are made by account payee cheque or account payee bank draft or electronic clearing system. Accordingly our report is based on such certificate obtained from the assessee. However, it is not possible for us to verify whether the said receipts and or repayments other then through electronic clearing system are made otherwise than by account payee cheque or account payee draft as the necessary evidence is not in the possession of the assessee. Journal entries either credit or debit for Interest, TDS respectively are not considered in above statement, hence not reported.
4.	Others	In respect of Clause 34 pertaining to Chapter XVII B or XVII BB. We have verified the compliance with the provisions regarding the deduction/collection of Tax at Source and regarding the payment thereof to the credit of the Central Government and filing proper information in returns in accordance with the Auditing Standards generally accepted in India which included test checks and concept of materiality.

For, **C. R. SHAREDALAL & CO.**
CHARTERED ACCOUNTANTS
(Firm Registration No.: 109943w)

Place : **AHMEDABAD**
Date : **12/10/2017**

C. R. SHAREDALAL & CO. CHARTERED ACCOUNTANTS AHMEDABAD

(C. R. SHAREDALAL)
PARTNER
Membership No.: 002571

TERAIYA DEVELOPERS
BALANCE SHEET AS AT 31ST MARCH, 2017

			(Amount in Rs.)
SOURCES OF FUNDS :	**SCHEDULE**	**31-03-2017**	**31-03-2016**
Partners' Capital	1	58,496,704	131,312,181
Secured Loan	2	4,815,738	0
Unsecured Loan	3	53,568,781	43,640,152
	Total	116,881,223	174,952,333
APPLICATION OF FUNDS :			
Fixed Assets (Net)	4	3,079,997	3,474,340
Current Assets, Loans & Advances	5		
Inventories		175,238,624	295,110,980
Cash & Bank Balances		4,205,984	4,729,805
Loans & Advances		1,035,528	3,900,761
Sundry Debtors		747,854	0
		181,227,990	303,741,546
Less :- Current Liabilities & Provisions	6	67,426,764	132,263,553
Net Current Assets		113,801,226	171,477,993
	Total	116,881,223	174,952,333
NOTES FORMING PART OF ACCOUNTS	11		

As per Our report of even date

FOR C. R. SHAREDALAL & CO.
CHARTERED ACCOUNTANTS

(C. R. SHAREDALAL)
PARTNER
MEMBERSHIP NO.002571

PLACE : AHMEDABAD
DATE : 12-10-2017

C. R. SHAREDALAL & CO. CHARTERED ACCOUNTANTS AHMEDABAD

For TERAIYA DEVELOPERS

A Teraiya

PARTNER

PLACE : AHMEDABAD
DATE : 12-10-2017

TERAIYA DEVELOPERS
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017

			(Amount in Rs.)
INCOME :	**SCHEDULE**	**31-03-2017**	**31-03-2016**
Sales	7	179,312,850	0
Other Income	8	10,596,677	181,483
	Total	189,909,527	181,483
EXPENDITURE :			
Cost of Sales	9	175,950,789	0
Administrative & Other Expenses	10	7,843,783	11,702,507
Depreciation	4	424,843	428,135
		184,219,415	12,130,642
Profit/Loss : Transferred to Proprietor's Capital Account	Total	5,690,112	(11,949,159)

NOTES FORMING PART OF ACCOUNTS 11

As per Our report of even date

FOR C. R. SHAREDALAL & CO.
CHARTERED ACCOUNTANTS

(C. R. SHAREDALAL)
PARTNER
MEMBERSHIP NO.002571

PLACE : AHMEDABAD
DATE : 12-10-2017

C. R. SHAREDALAL & CO. CHARTERED ACCOUNTANTS AHMEDABAD

For TERAIYA DEVELOPERS

PARTNER

PLACE : AHMEDABAD
DATE : 12-10-2017

TERAIYA DEVELOPERS
31-03-2017

SCHEDULE :1: PARTNERS' CAPITAL ACCOUNTS

(Amount in Rs.)

Name of Partner	Share %	Opening Balance	Addition	Interest	Remuneration	Profit/ (Loss)	Withdrawals	Closing Balance
Akshay D. Teraiya	40	41,631,964	3,925,000	0	0	2,276,045	79,673,684	-31,840,675
Dhanlaxmiben D. Teraiya	30	2,883,038	2,050,000	0	0	1,707,034	130,000	6,510,072
Dhirajlal L. Teraiya	30	86,797,179	8,102,993	0	0	1,707,034	12,779,898	83,827,308
Total	100	131312181	14077993	0	0	5,690,112	92583582	58496704
Previous Year		139570137	35045000	0	0	-11,949,159	31353797	131312181

(Amount in Rs.

	31-03-2017	31-03-2016
SCHEDULE :2: SECURED LOANS :		
ICICI Bank (Secured against Personal Motor-car of the Partners) (Instalments due within 12 months Rs.1927563(P.Y. Rs. NIL)	4,815,738	0
Total	4,815,738	0
SCHEDULE :3: UNSECURED LOANS :		
From Related parties	0	645,000
From Others	53,568,781	42,995,152
	53,568,781	43,640,152

C. R. SHAREDALAL & CO. CHARTERED ACCOUNTANTS AHMEDABAD

TERAIYA DEVELOPERS
31-03-2017

(Amount in Rs.

SCHEDULE :4: FIXED ASSETS :

Particulars	Rate %	Opening Balance	Addition	Deduction	Depreciation	Closing Balance
Office Bldg. Develop	10	1,186,954	0	0	118,695	1,068,259
Computers & Printer	60	75,150	30,500	0	63,390	42,260
Plant & Machinery	15	430,657	0	0	64,599	366,058
Furniture and Fixture	10	1,781,579	0	0	178,159	1,603,420
Total		3,474,340	30,500	0	424,843	3,079,997
Previous year		3,195,260	707,215	0	428,135	3,474,340

SCHEDULE : 5 : CURRENT ASSETS, LOANS & ADVANCES :

		31-03-2017	31-03-2016
(A) Inventories			
Finished Goods		175,238,624	0
Work in progress		0	295,110,980
	(A)	175,238,624	295,110,980
(B) Cash & Bank Balances :			
Cash on Hand		142,099	327,919
In current A/c :			
Bank of Baroda		14,884	15,491
Bank of India		3,933,236	4,371,642
HDFC Bank		115,766	14,753
	(B)	4,205,984	4,729,805
(C) Loans & Advances :			
Deposits		10,000	535,000
Loan to staff		247,500	112,000
Loan to others		600,000	0
TDS Receivable		1,158	0
Service Tax Receivable		8,345	7,000
Advance for Expenses		18,150	204,000
Loan to related parties		9,900	1,350,000
Advance for Labour & Material		18,685	1,670,461
Prepaid expense		121,790	22,300
	(C)	1,035,528	3,900,761
(D) Sundry Debtors		747,854	0
Total (A) to (D)		181,227,990	303,741,546

C.R. SHAREDALAL & CO. CHARTERED ACCOUNTANTS AHMEDABAD

TERAIYA DEVELOPERS
31-03-2017

(Amount in Rs.

SCHEDULE : 6 : CURRENT LIABILITIES & PROVISIONS :

		31-03-2017	31-03-2016
(A) Current Liabilities :			
Booking Advances		60,125,315	121,561,722
Creditors for Goods		1,550,450	6,334,590
Creditors for Labour		1,231,648	1,817,761
Creditors for Expenses		658,614	2,000,505
Retention Money		200,000	0
Maintenance Deposit		2,950,000	0
TDS Payable		576,148	444,820
Service tax payable		0	22,296
VAT Payable		109,170	0
	(A)	67,401,345	132,181,694
(B) Provisions :			
Provision for expenses		25,419	81,859
	(B)	25,419	81,859
Total		67,426,764	132,263,553

SCHEDULE : 7 : SALES :

Sale of Row Houses		179,312,850	0
	Total	179,312,850	0

SCHEDULE : 8 : OTHER INCOME :

Interest on Fixed deposit with Bank		11,575	0
Booking cancellation charges		245,595	89,366
Misc. Income		97,744	92,117
Electricity/Municipal/Legal/Other Charges		10,098,579	0
Sundry Balance written back (Net)		143,184	0
	Total	10,596,677	181,483

C. R. SHAREDALAL & CO.
CHARTERED ACCOUNTANTS
AHMEDABAD

TERAIYA DEVELOPERS
31-03-2017

(Amount in Rs.

SCHEDULE : 9 : COST OF SALES :

	31-03-2017	31-03-2016
Opening Work in Progress	295,110,980	169,350,817
Add:		
Cement Purchase	1,577,368	7,970,190
Steel Purchase	1,839,743	6,048,848
Bricks Purchase	884,700	5,160,174
Flooring expenses	4,039,112	11,850,600
Fabrication expenses	1,706,124	3,155,452
Furniture expenses	1,608,272	4,300,566
Other Material Purchase	8,936,923	9,669,087
Labour Expense	18,142,202	42,931,439
Freight Expense	1,216,290	6,204,866
VAT on Purchase	2,173,448	5,162,401
Electric Expenses	3,913,394	6,680,075
Engineers and supervisors salary	977,500	2,116,000
Consultancy Expenses	552,391	2,067,766
Legal charges	24,473	634,060
Club house and common amenities	381,280	6,547,522
Other direct expenses	895,471	1,830,298
Interest	6,354,102	3,415,820
B.U.Permission Exp.	851,640	0
Testing Expenses	4,000	15,000
	351,189,414	295,110,980
Less : Closing Work in Progress	0	295,110,980
Less : Closing Finished Stock	175,238,624	0
Total	175,950,789	0

C.R. SHAREDALAL & CO. CHARTERED ACCOUNTANTS AHMEDABAD

TERAIYA DEVELOPERS
31-03-2017

(Amount in Rs.)

SCHEDULE : 10: ADMINISTRATIVE & OPERATING EXPENSES

	31-03-2017	31-03-2016
Advertisement and sales promotion	701,447	4,146,492
Bank Charges	3,035	9,628
Audit Fees	115,000	75,820
Bore Exps.	124,990	187,580
Consultancy Fee Exps.	328,500	690,300
Cartage expenses	0	226,937
Garden Exps.	310,850	663,023
Internet Exps.	13,225	31,996
Legal Exps.	131,460	131,410
Misc. Exps.	72,273	203,022
Conveyance expenses	69,583	159,239
Office Exps.	775,781	571,346
Office Electric Exps.	121,418	294,412
Inauguration Exps.	0	227,570
Salary and Bonus Exps.	1,498,600	1,989,100
Security Exps.	508,860	402,272
VAT	1,075,877	0
Stationery & Printing Exps.	145,493	623,892
Telephone expenses	106,151	111,509
Staff welfare expenses	194,449	232,038
Insurance Exps.	250,720	55,476
Motor car repairing	635,837	368,084
Vehicle repairing	27,600	29,365
Municipal tax	0	60,910
Repairs & Maintenance		
-Building	31,140	28,740
-Computers	38,298	78,408
-Others	87,935	102,790
Brokerage Exps	438,383	0
Service tax Exps	36,879	0
Total	7,843,783	11,701,359

C. R. SHAREDALAL & CO.
CHARTERED ACCOUNTANTS
AHMEDABAD

TERAIYA DEVELOPERS
31-03-2017

SCHEDULE: 11: NOTES FORMING PART OF ACCOUNTS :

ACCOUNTING POLICIES:

1. METHOD OF ACCOUNTING:

The Accounts have been prepared on Mercantile Method of Accounting.

A. INCOME AND EXPENDITURE:

All Expenses and Incomes to the extent considered payable and receivable respectively, unless specifically stated to be otherwise are accounted for on accrual basis.

B. REVENUE RECOGNITION:

Revenue from sale of developed property is recognized upon transfer of all significant risks and rewards of ownership of such property, as per the terms of the contracts entered into with buyers, which generally coincides with the firming of the allotment letter / agreements.

Interest Income is recognized on accrual on pro rata basis.

C. COST OF SALES:

Cost of sales is charged to Profit & Loss Account proportionate to the Revenue recognized during the year. Cost includes cost of land, development rights, materials cost, construction costs, rates and taxes, borrowing costs, other direct expenditure and other incidental expenses.

D. PURCHASE AND EXPENSES:

(1) The purchases are shown inclusive of taxes /duties wherever so charged.
(2) Salary is accounted as and when payable.
(3) The major items of the expenses are accounted for on time /pro-rata basis and necessary provisions for the same are made.

E. FIXED ASSETS:

The Fixed Assets are stated at written down value. The original cost includes the related expenses as applicable.

F. DEPRECIATION:

The depreciation on Fixed Assets is provided as per the Written Down Value Method as per rates mentioned in Fixed Assets Schedule.

C. R. SHAREDALAL & CO.
CHARTERED ACCOUNTANTS
AHMEDABAD

G. INVENTORY:

Finished goods are valued at cost or net realizable value whichever is lower. Cost includes cost of land, development rights, materials cost, construction costs, rates and taxes, borrowing costs, other direct expenditure and other incidental expenses.

H. PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS:

Provision is recognized when there is a present obligation as a result of past event that probably requires an outflow of resources and reliable estimate can be made of the amount of the obligation. No provision is recognized for Contingent Liability. Contingent Asset is neither recognized nor disclosed in the financial statements.

I. BORROWING COSTS

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to Statement of Profit and Loss.

J. PROVISION FOR CURRENT AND DEFERRED TAX

Provision towards Income tax liability and Deferred Tax Assets/Liabilities as required under Accounting Standard-22 issued by ICAI is recognized in the accounts as and when it is paid.

Note: Above disclosure is made after taking into account the principle of materiality.

2. The auditors have verified the transactions as recorded in the books with such documentary evidences which were made available and produced before them. Where such documentary evidences were not available the vouchers/ entries as certified by partner have been accepted by auditors.

3. Balance of Creditors, Unsecured Loans, Loans and Advances are subject to confirmation.

4. Booking amount received on booked property is treated as advance from customers and is disclosed under "Current Liabilities" in Balance Sheet.

<u>SIGNATURE TO SCHEDULES 1 TO 11</u>

FOR C. R. SHAREDALAL & CO. **CHARTERED ACCOUNTANTS**	**TERAIYA DEVELOPERS**
(C. R. SHAREDALAL) **PARTNER** **MEMBERSHIP NO.: 002571**	**PARTNER**
PLACE: AHMEDABAD **DATE : 12-10-2017**	**PLACE : AHMEDABAD** **DATE : 12-10-2017**

C. R. SHAREDALAL & CO.
CHARTERED ACCOUNTANTS
AHMEDABAD

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	**TERAIYA DEVELOPERS**
2. Address of the Assessee	**A-204 Sagar Samrat Near Jalaram Mandir Ellisbridge AHMEDABAD, GUJARAT-380006**
3. Permanent Account Number	**AAGFT1386A**
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** Sr.No. / Type / Registration/ Identification No. 1. / Service Tax / AAGFT1386ASD001 2. / Sales Tax/VAT GUJARAT / 24073904874
5. Status	**Partnership Firm**
6. Previous year	**From 01/04/2016 To 31/03/2017**
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

9	(a)	If firm or Association of Persons, indicate names of partners / members and their profit sharing ratios.	As per Annexure 'A' attached
		In case of AOP, whether shares of members are indeterminate or unknown ?	
	(b)	If there is any change in the partners or members or in their profit sharing ratio since the last day of the preceding year, the particulars of such change	NO There is no change in Partners , Partners Remuneration , Interest of Partners Capital , Profit/Loss sharing ratios of partners during the year.
10	(a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)	As per Annexure 'B' attached Builder
	(b)	If there is any change in the nature of business or profession , the particulars of such change.	NO There is no change in nature of business or profession.
11	(a)	Whether books of account are prescribed under section 44AA , if yes, list of books so prescribed.	NO No specific books of account are prescribed u/s 44AA of I.T Act, 1961.
	(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 'C' attached
	(c)	List of books of account and nature of relevant documents examined.	As per Annexure 'D' attached
12		Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	NO
13	(a)	Method of accounting employed in the previous year.	Mercantile system
	(b)	Whether there has been any change in the method of accounting employed vis - a - vis the method employed in the immediately preceding previous year.	NO

C.R. SHAREDALAL & CO.
CHARTERED ACCOUNTANTS
AHMEDABAD

	(c)	If answer to (b) above is in the affirmative, give details of such changes, and the effect thereof on the profit or loss.	NIL There is no change in the method of accounting employed than that employed in immediately preceding year .
	(d)	Whether any adjustment is required to be made to the profits or loss for complying with 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:	NO
	(f)	Disclosure as per ICDS	As per Annexure 'E' attached
14	(a)	Method of valuation of closing stock employed in the previous year.	Lower of cost or net realisable value
	(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 There is no deviation from the method of valuation prescribed u/s 145A of the I.T Act ,1961.
15	A. Give the following particulars of the capital asset converted into stock-in-trade.		NIL
	(a)	Description of capital asset	
	(b)	Date of acquisition	
	(c)	Cost of acquisition	
	(d)	Amount at which the asset is converted into stock-in-trade	
16	Amounts not credited to the profit and loss account, being-		
	(a)	the items falling within the scope of section 28	NIL
	(b)	the proforma credits, drawbacks, refund of duty of customs or excise, or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	NIL
	(c)	escalation claims accepted during the previous year	NIL
	(d)	any other item of income	NIL
	(e)	capital receipt, if any	NIL
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:		As per Annexure 'F' attached
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 'G' attached
	(a)	Description of asset/block of assets.	
	(b)	Rate of depreciation.	
	(c)	Actual cost or written down value, as the case may be.	
	(d)	Additions / deductions during the year with dates, in the case of any addition of an asset, date put to use; including adjustments on account of i. Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994, ii. Change in rate of exchange of currency, and iii. Subsidy or grant for reimbursement, by whatever name called	
	(e)	Depreciation allowable.	
	(f)	Written down value at the end of year	
19	Amount admissible under sections - 32AC, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iia) ,35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35ABA, 35ABB, 35AC,35AD, 35CCA, 35CCB, 35CCC, 35CCD, 35D, 35DD, 35DDA, 35E		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)].	NIL

C. R. SHAREDALAL & CO.
CHARTERED ACCOUNTANTS
AHMEDABAD

	(b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):		NIL
21	(a)	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc		
		(a)	capital expenditure	NIL
		(b)	personal expenditure	As per Annexure 'H' attached 177064
		(c)	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like, published by a political party	NIL
		(d)	expenditure incurred at clubs:-	
			as entrance fees and subscriptions	NIL
			as cost for club services and facilities used	NIL
		(e)	Expenditure by way of penalty or fine for violation of any law for the time being in force;	NIL
		(f)	Expenditure by way of any other penalty or fine	As per Annexure 'I' attached 1733
		(g)	Expenditure incurred for any purpose which is an offence or which is prohibited by law	NIL
	(b)	amounts inadmissible u/s 40(a)		
		(i) as payment to non-resident referred to in sub-clause (i)		
		(A) Details of payment on which tax is not deducted:		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 u/s 200(1)		NIIL
		(ii) as payment referred to in sub-clause (ia)		
		(A) Details of payment on which tax is not deducted:		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		NIL
		(iii) as payment referred to in sub-clause (ib)		
		(A) Details of payment on which levy is not deducted:		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		NIL
		(iv) fringe benefit tax under sub-clause (ic)		NIL
		(v) Wealth tax under sub-clause (iia)		NIL
		(vi) royalty, license fee, service fee etc. under sub-clause (iib)		NIL
		(vii) Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)		NIL
		(viii) payment to PF/ other fund etc. under sub-clause (iv)		NIL
		(ix) tax paid by employer for perquisites under sub-clause (v)		NIL
	(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
	(d)	Disallowance/deemed income u/s 40A(3):		
		(A)	On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:	YES

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		(B)	On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);	YES
	(e)		Provision for payment of gratuity not allowable under section 40A(7)	NIL
	(f)		Any sum paid by the assessee as an employer not allowable under section 40A(9)	NIL
	(g)		Particulars of any liability of a contingent nature.	NIL
	(h)		Amount of deduction in admissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income	NIL
	(i)		Amount inadmissible under the proviso to section 36(1)(iii)	NIL
22			Amount of interest inadmissible u/s 23 of the Micro Small and Medium Enterprises Development Act, 2006.	NIL
23			Particular of payments made to persons specified under section 40A (2) (b).	NIL
24			Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.	NIL
25			Any amount of profit chargeable to tax under section 41 and computation thereof.	As per Annexure 'J' attached
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
		(b)	not paid during the previous year	NIL
	(B)		was incurred in the previous year and was	
		(a)	paid on or before the due date for furnishing the return of income of the previous year under section139(1)	As per Annexure 'K' attached
		(b)	not paid on or before the afore-said date	
	(ii)		* State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, ect. is passed through the profit and loss account.	YES VAT when paid is passed through Profit and Loss Account
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.	As per Annexure 'L' attached
	(b)		Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	As per Annexure 'M' attached
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
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
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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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 'N' attached
		(i)	name, address and permanent account number (if available with the assessee) of the lender/ depositor	
		(ii)	amount of loan or deposit taken or accepted	
		(iii)	whether the loan or deposit was squared up during the previous year	
		(iv)	maximum amount outstanding in the account at any time during the previous year;	
		(v)	whether the loan/deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
		(vi)	in case the loan/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.	
	(b)		Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:	NIL
		(i)	name, address and Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	
		(ii)	amount of specified sum taken or accepted;	
		(iii)	whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
		(iv)	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 :-	As per Annexure 'O' attached
		(i)	name, address and permanent account number (if available with the assessee) of payee	
		(ii)	amount of repayment	
		(iii)	maximum amount outstanding in the account at any time during the previous year;	
		(iv)	whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account;	
		(v)	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.	
	(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
		(i)	name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;	
		(ii)	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.	

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	(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
		(i) name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;	
		(ii) 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.	
		(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act).	
32	(a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available	As per Annexure 'P' attached
	(b)	Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year can not be allowed to be carry forward in the terms of section 79	N.A.
	(c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.	NO
	(d)	whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.	NO
	(e)	In case of a company, please state that whether 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.	N.A.
33		Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	NO
34	(a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish :	As per Annexure 'Q' attached
	(b)	whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details:	YES
	(c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish :	As per Annexure 'R' attached
35	(a)	In the case of a trading concern, give quantitative details of principal items of goods traded; (i) Opening stock; (ii) Purchases during the previous year; (iii) sales during the previous year; (iv) closing stock; (v) shortage/excess, if any.	N.A.
	(b)	In the case of a manufacturing concern , give quantitative details of the principal items of raw materials, finished products and by-products :- A Raw materials : (i) opening stock; (ii) purchase during the previous year (iii) consumption during the previous year; (iv) sales during the previous year (v) closing stock;	N.A.

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		(vi) yield of finished products; (vii) percentage of yield (viii) shortage/excess, if any; <u>B. Finished products/By-products</u> : (i) opening stock; (ii) purchase during the previous year (iii) quantity manufactured during the previous year; (iv) sales during the previous year; (v) closing stock; (vi) shortage/excess, if any;		
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-		N.A.	
	(a)	total amount of distributed profits		
	(b)	amount of reduction as referred to in section 115-O(1A)(i)		
	(c)	amount of reduction as referred to in section 115-O(1A)(ii);		
	(d)	total tax paid thereon		
	(e)	dated of payment with amounts.		
37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.		N.A.	
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/ identified by the auditor.		N.A.	
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.		YES Wrong availment of cenvat credit Service tax Rs. 11550/- Interest Rs. 4448/- Penalty Rs. 1733/- Total Rs. 17731/- was agreed and paid.	
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:		Previous year	Preceding previous year
	(a)	Total turnover of the assessee	179312850	0
	(b)	Gross profit / Turnover	N.A. 0 / 0 = 0 %	N.A. 0 / 0 = 0 %
	(c)	Net profit / Turnover	N.A.	N.A.
	(d)	Stock in trade/Turnover	N.A.	N.A.
	(e)	Material Consumed / Finished goods produced	N.A.	N.A.
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.	As per Annexure 'S' attached	

We certify that details given in Form No.3CD above and annexures attached hereto are true and correct. We further certify that We are not carrying business in any other name other than mentioned as above.

For, M/s Teraiya Developers

Teraiya

Partner

Place : Ahmedabad
Date : 12/10/2017

For C. R. SHAREDALAL & CO.
CHARTERED ACCOUNTANTS
(Firm Registration No. 109943w)

(C. R. Sharedalal)
Partner
Membership No : 002571
Place: Ahmedabad
Date: 12/10/2017

Address : 702, Parshwanath Esquare, Corporate Road, Prahladnagar, Ahmedabad -380015

C. R. SHAREDALAL & CO. CHARTERED ACCOUNTANTS AHMEDABAD

***ANNEXURE* - A**

INFORMATION REGARDING PARTNER

Sl. No.	*Name*	*% Of Share*
1.	Smt. Dhanlaxmiben Dhirajlal Teraiya	30 %
2.	Shri Akshaykumar Dhirajlal Teraiya	40 %
3.	Shri Dhirajlal Laxman Teraiya	30 %
	TOTAL	**100 %**

***ANNEXURE* - B**

NATURE OF BUSINESS OR PROFESSION

Sr. No.	*Sector*	*Sub-Sector*	*Code*
1.	Builders	PROPERTY DEVELOPERS	0403

***ANNEXURE* - C**

LIST OF BOOKS OF ACCOUNT (MAINTAINED)

Sr. No.	*Name of Books of account*	*Address Line1*	*Address Line2*	*City/ Town/ District*	*Pincode*	*State*
1.	Cash Book	L/G1&L/G-2, Shafali Centre, Nr. Paldi Cross Road,	Paldi	AHMEDABAD	380007	GUJARAT
2.	Bank Book	L/G1&L/G-2, Shafali Centre, Nr. Paldi Cross Road,	Paldi	AHMEDABAD	380007	GUJARAT
3.	Journal Register	L/G1&L/G-2, Shafali Centre, Nr. Paldi Cross Road,	Paldi,	AHMEDABAD	380006	GUJARAT
4.	Purchase Register	L/G1&L/G-2, Shafali Centre, Nr. Paldi Cross Road,	Paldi,	AHMEDABAD	380006	GUJARAT
5.	Ledgers	L/G1&L/G-2, Shafali Centre, Nr. Paldi Cross Road,	Paldi	AHMEDABAD	380006	GUJARAT

Note : Books of Account or Registers are maintained in computer system by the assessee.

***ANNEXURE* - D**

LIST OF BOOKS OF ACCOUNT (EXAMINED)

Sr. No.	*Name of Books of account*
1.	Ledgers
2.	Cash Book-Cash Vouchers
3.	Bank Book-Bank Vouchers and Bank Statements
4.	Purchase Register-Purchase Invoices
5.	Statutory Returns and Challans
6.	Journal Register-Journal Vouchers with supporting
7.	Partnership Deed

Note : Auditors have not verified posting of subsidiary registers in to ledger.

***ANNEXURE* - E**

Disclosure as per ICDS

Sr. No.	*ICDS*	*Disclosures*
1.	ICDS II-Valuation of Inventories	Refer Schedule 5(A) and Schedule 11(1)(G) of Note to the accounts for disclosures in respect of Inventories.
2.	ICDS IV-Revenue Recognition	Refer Schedule 11(1)(B) of Note to the accounts for disclosures in respect of Revenue Recognition
3.	ICDS V-Tangible Fixed Assets	Tangible Fixed Assets have been stated at the cost of acquisition less depreciation. Cost comprises of purchase price, duties, levies and any directly attributable cost of bringing the assets to its working condition for the intended use. Depreciation on Tangible Fixed Assets has been provided at the rates specified in the Income Tax Act, 1961. Disclosures in respect of Tangible Fixed Assets has been disclosed in Clause no. 18 of Form no. 3CD
4.	ICDS IX-Borrowing Costs	Refer Schedule 11(1)(I) of Notes to the accounts for significant accounting policies of Borrowing Costs
5.	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	Refer Schedule 11(1)(J) of Notes to the accounts for significant accounting policies of Provisions, Contingent Liabilities and Contingent Assets. In respect of disclosures in respect of each class of provision Refer Schedule 6(B) of Notes to the accounts.

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ANNEXURE - F

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

Sr. No.	*Details of Property*	*Address of property*					*Consideration received or accrued*	*Value adopted or assessed or assessable*
		Address Line-1	*Address Line-2*	*City/ Town/ District*	*State*	*Pin-code*		
1.	Shantikunj Unit no. 34	Survey No. 41, Naroda Dehgam Road,	Naroda	Ahmedabad	GUJARAT	382305	2360000	2433600
2.	Shantikunj Unit no. 38	Survey No. 41, Naroda Dehgam Road,	Naroda	Ahmedabad	GUJARAT	382305	2100000	2367600
3.	Shantikunj Unit no. 39	Survey No. 41, Naroda Dehgam Road,	Naroda	Ahmedabad	GUJARAT	382305	2300000	2367550
4.	Shantikunj Unit no. 45	Survey No. 41, Naroda Dehgam Road,	Naroda	Ahmedabad	GUJARAT	382305	2243000	2278800
	TOTAL						**9003000**	**9447550**

444550

ANNEXURE - G

DEPRECIATION AS PER INCOME-TAX RULE

Sl. No.	*Assets / Block of Assets*	*Rate of Depr %*	*Actual cost or written down value, as the case may be*	*Additional/deductions during the year with dates; in the case of any addition of an asset, date put to use*									Total Additions		*Total Deduction*	*Total Amount*	Depreciation			*Total Depreciation*	*Net Balance Amount*
				A-Add D-Dedct	Date of additional/ Deductions	Particulars	Total Amount	MODVAT Credit	Change in rate of Exchange of currency	Subsidy or Grant or Reimbursement	Net Amount	In case of addition date put to use. in case of deduction NA	*Before 180 days*	*After 180 days*			Before 180 days	After 180 days	Additional		
1.	Plant & Machinery	15	419403										0	0	0	419403	62910	0		62910	356493
2.	Computer and Printers	60	75150	A	08/08/2016	printer	30500	0	0	0	30500	08/08/2016	30500	0	0	105650	63390	0		63390	42260
3.	Furniture & Fixtures	10	1781186										0	0	0	1781186	178119	0		178119	1603067
4.	Paldi Office	10	1186952										0	0	0	1186952	118695	0		118695	1068257
	TOTAL		3462691										30500	0	0	3493191	423114	0	0	423114	3070077

ANNEXURE - H

DETAILS OF EXPENDITURE OF PERSONAL NATURE

Sr.No	*Details*	*Amount*
1.	Motor Car Insurance (1/5 of Rs 249485)	49897
2.	Motor Car Repairing (1/5 of 635837)	127167

177064

ANNEXURE - I

DETAILS OF ANY OTHER PENALTY OR FINE

Sr.No	*Details*	*Amount*
1.	Service tax Penalty	1733

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ANNEXURE - J

ANY AMOUNT OF PROFIT CHARGEABLE TO TAX U/S 41 AND COMPUTATION THEREOF.

Sr. No.	Name of Party	Income	Section	Description	Computations
1.	Ajay Transport	6500	Sec 41(1)(a)	Sundry balance written off	Credited to the Profit and Loss Account
2.	Audio Acoustic Arena	39068	Sec 41(1)(a)	Sundry balance written off	Credited to the Profit and Loss Account
3.	Chhanabhai Mangaldas Prajapati	29582	Sec 41(1)(a)	Sundry balance written off	Credited to the Profit and Loss Account
4.	Chhaya R Kothari	13854	Sec 41(1)(a)	Sundry balance written off	Credited to the Profit and Loss Account
5.	Diptesh Govindbhai Patel	5890	Sec 41(1)(a)	Sundry balance written off	Credited to the Profit and Loss Account
6.	Falguni Hasit Patel	5932	Sec 41(1)(a)	Sundry balance written off	Credited to the Profit and Loss Account
7.	Ashapura Trading Company	50488	Sec 41(1)(a)	Sundry balance written off	Credited to the Profit and Loss Account
8.	Prakashkumar Rameshbhai Patel	6245	Sec 41(1)(a)	Sundry balance written off	Credited to the Profit and Loss Account
9.	Puransinh Bhojasinh Rajput	1296	Sec 41(1)(a)	Sundry balance written off	Credited to the Profit and Loss Account
10.	Rajatkumar	10105	Sec 41(1)(a)	Sundry balance written off	Credited to the Profit and Loss Account
11.	Rameshbhai N. Patel (HUF)	5986	Sec 41(1)(a)	Sundry balance written off	Credited to the Profit and Loss Account
12.	Associated Lighting Systems	8447	Sec 41(1)(a)	Sundry balance written off	Credited to the Profit and Loss Account
13.	Krishna Furniture	632	Sec 41(1)(a)	Sundry balance written off	Credited to the Profit and Loss Account
14.	Mahakali Art	3500	Sec 41(1)(a)	Sundry balance written off	Credited to the Profit and Loss Account
15.	Sanghi Industries Ltd.	7140	Sec 41(1)(a)	Sundry balance written off	Credited to the Profit and Loss Account
16.	Theatre Solution Ind. P. Ltd.	38063	Sec 41(1)(a)	Sundry balance written off	Credited to the Profit and Loss Account
	TOTAL	**232728**			

ANNEXURE - K

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

Sl. No.	Section	Nature of Liability	Amount incurred during the prev. year but remaining outstanding as on the last day of previous year	Amount paid /setoff before the due date of filling return/date upto which reported in the tax audit report whichever is the earlier against (3)	Amount unpaid on due date of filling return/date upto which reported in the tax audit report whichever is earlier
(1)	(2)	(3)	(4)	(5)	(6)
1.	43B(a) - tax, duty,cess,fee etc.	VAT Paid on 20-04-2017	109170	109170	0
	TOTAL		**109170**	**109170**	**0**

ANNEXURE - L

CENTRAL VALUE ADDED TAX CREDITS

CENVAT	Amount	Treatment in Profit and loss account
Opening Balance	0	Nil
CENVAT Availed	241559	Treated as clearing account
CENVAT Utilized	236713	Treated as clearing account
Closing Balance	4846	Shown as loans and advances

ANNEXURE - M

PARTICULARS OF INCOME OR EXPENDITURE OF PRIOR PERIOD CREDITED OR DEBITED TO THE P & L ACCOUNT.

Sr. No.	Type	Particulars	Amount	Prior Period
1.	Expenditure Debited	Construction consulting expenses	200000	2014-15
	TOTAL		**200000**	

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ANNEXURE - N

PARTICULARS OF EACH LOAN OR DEPOSIT IN AN AMOUNT EXCEEDING THE LIMIT SPECIFIED IN SECTION 269SS TAKEN OR ACCEPTED DURING THE PREVIOUS YEAR :-

Sl. No.	*Name, Address and Permanent Account Number (if available with the assessee) of the lender or depositor*	*Amount of loan or deposit taken or accepted (Rs.)*	*Whether the loan or deposit was squared up during the previous year*	*Maximum out standing credit balance*	*Whether Taken or Accepted by cheque or bank draft or Electronic Clearing system*	*A/c Payee Cheque or bank draft ?*
1.	Ashok Devshankerbhai Purohit Vedmata 1- Jyotinagar,Kalawad Road,Rajkot- 38005 PAN : ACGPP8311B	50000	No	2800000	Cheque	Yes
2.	Darshan Jayant Lakhani 24,Shyam Vihar Bunglows,Shilaj Road,Thaltej,Ahmedabad - 382428 PAN : AAMPL8483G	4500000	No	10839250	EC	
3.	Rameshchandra C. Trivedi 206, Shankar Nivas, Nr. Chora, Paldi Gam, Paldi, Ahmedabad-380007 PAN : AATPT8015D	2000000	Yes	2000000	Cheque	Yes
4.	Purvi N. Shah 602, Abhijyot Harmoney, Opp. Chitvan Society Gate, Gala Gymkhana Road, South Bopal, Ahmedabad -380058 PAN : ALRPS0526M	1500000	No	1500000	Cheque	Yes
5.	Nirav M. Shah 602, Abhijyot Harmoney, Opp. Chitvan Society Gate, Gala Gymkhana Road, South Bopal, Ahmedabad -380058 PAN : AFSPS5866B	1500000	No	1500000	Cheque	Yes
	TOTAL	**9550000**				

ANNEXURE - O

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 :-

Sl. No.	*Name, Address and Permanent Account Number (if available with the assessee) of the payee*	*Amount of repayment (Rs.)*	*Maximum out standing credit balance*	*Whether repayment was by cheque or bank draft or Electronic Clearing system*	*A/c Payee Cheque or bank draft ?*
1.	SHAKARABHAI N.PATEL D/7,Ghanshyam Apartment,Opp.Vadaj Society,Ranip,Ahmedabad PAN : AAYPP0374L	1300000	1368085	Cheque	Yes
2.	Teraiya Construction A-203,Sagar Smrat,Nr.Jalaram Mandir,Paldi PAN : AALPT4196M	645000	645000	Cheque	Yes
3.	Rameshchandra C. Trivedi 206, Shankar Nivas, Nr. Chora, Paldi Gam, Paldi, Ahmedabad-380007 PAN : AATPT8015D	2000000	2000000	Cheque	Yes
	TOTAL	**3945000**			

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ANNEXURE - P

BROUGHT FORWARD LOSSES OR DEPRECIATION ALLOWANCES

Sr.No	Assessment Year	Nature of loss / Allowance (in rupees)	Amount as Returned (in rupees)	Amount as Assessed (give reference to relevant order)	Order No. & Date	Remarks
1.	2014 - 2015	Loss from business other than loss from speculative business or specified business	78596	0	Not assessed	As per statement of Income of AY 2016-2017
2.	2015 - 2016	Loss from business other than loss from speculative business or specified business	7323517	0	Not assessed	As per statement of Income of AY 2016-2017
3.	2015 - 2016	Unabsorbed Depreciation	209757	0	Not assessed	As per statement of Income of AY 2016-2017
4.	2016 - 2017	Unabsorbed Depreciation	439347	0	Not assessed	As per statement of Income of AY 2016-2017
5.	2016 - 2017	Loss from business other than loss from speculative business or specified business	11436531	0	Not assessed	As per statement of Income of AY 2016-2017
	TOTAL		**19487748**	**0**		

ANNEXURE - Q

ASSESSEE IS REQUIRED TO DEDUCT OR COLLECT TAX AS PER THE PROVISIONS OF CHAPTER XVII-B OR CHAPTER XVII-BB

Sl. No.	*Tax deduction and collection No.(TAN)*	*Section*	*Nature of payment*	*Total amount of payment or receipt of the specified in (3)*	*Total amount on which tax was required to be deducted or collected out of (4)*	*Total amount on which tax was deducted 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 sp. rate out of (7)*	*Amount of tax deducted or collected out of (8)*	*Amount of tax deducted or collected not deposited to the credit of central Govt. out of (6) and (8)*
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	AHMT03122A	194A	Interest other than interest on securities	5854491	5854491	5854491	585425	0	0	0
2.	AHMT03122A	192	Salary and remuneration	2476100	832000	832000	15000	0	0	0
3.	AHMT03122A	194J	Fees for professional or technical services	1095891	920250	920250	92025	0	0	0
4.	AHMT03122A	194C	Payment to contractors	20824033	18560422	18560422	194143	0	0	0
5.	AHMT03122A	194H	Brokerage	438383	438383	438383	24180	0	0	0
	TOTAL				**26605546**	**26605546**	**910773**	**0**	**0**	**0**

C.R. SHAREDALAL & CO.
CHARTERED ACCOUNTANTS
AHMEDABAD

***ANNEXURE* - R**

ASSESSEE IS LIABLE TO PAY INTEREST UNDER SECTION 201(1A) OR SECTION 206C(7)

Sl. No.	*TAN*	*Amount of interest u/s 201(1A) /296C(7) is payable*	*Amount of Payment*	*Date of payment*
1.	AHMT03122A	3579	3579	12/05/2016
2.	AHMT03122A	396	396	12/05/2016
3.	AHMT03122A	3501	3501	12/05/2016
4.	AHMT03122A	2906	2906	12/05/2016
5.	AHMT03122A	24	24	07/10/2016
6.	AHMT03122A	750	750	30/11/2016
	TOTAL	**11156**	**11156**	

***ANNEXURE* - S**

DETAILS OF DEMAND RAISED OR REFUND ISSUED

Sl. No.	*Financial Year to which demand / refund related to*	*Name of other tax law*	*Type (Demand raised/ refund received)*	*Date of Demand raised/ refund received*	*Amount*	*Remarks*
1.	2014-15	Service Tax	Demand raised	29/09/2016	17731	As per Service tax audit report dated 25-10-2016

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CHARTERED ACCOUNTANTS
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