R. C. Deopura & Co.
Chartered Accountants

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GUJARAT 390005
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FY 15-16

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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-Mar-2016, and the Profit and Loss Account for the period beginning from 01-Apr-2015 to ending on 31-Mar-2016, attached herewith, of **M/S. PARESHWAR INFRA** AATMIYA HOUSE,AATMIYA COMPLEX,NEAR MANEJA CROSSING,MAKARPURA,VADODARA
PAN **AAQFP1285L**

2. We certify that the Balance Sheet and the Profit and Loss Account are in agreement with the books of account maintained at the head office at AATMIYA HOUSE,AATMIYA COMPLEX,NEAR MANEJA CROSSING,MAKARPURA,VADODARA and Nil Branches

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

   As Mentioned Below

   (b) Subject to above -

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

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

   (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any give a true and fair view:-
   (i) in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31-Mar-2016; and
   (ii) in the case of the Profit and Loss Account of the profit of the assessee for the year ended on that date

4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD

5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
1	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	The information regarding applicability of MSMED Act, 2006 to the various suppliers/parties is not available with the assessee, hence information as required vide Clause 22 of Chapter V of MSMED Act, 2006 is not been given.
2	Proper stock records are not maintained by the assessee.	No day to day stock record have been maintained by the firm in respect of receipt,issued and consumption of Raw Materials
3	Records necessary to verify personal nature of expenses not maintained by the assessee.	Explained to us, it is practically not possible for the firm to maintain such record for quantifying the element of personal exps..Out of vehicle and Petrol Exps. Telephone Exps. etc.

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

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

(RAMESH CHANDRA DEOPURA)
Partner
Membership No: 037130

ace :Vadodara
ate : 17/10/2016

FORM NO. 3CD
[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

Part A

01	Name of the assessee	M/S. PARESHWAR INFRA
02	Address	AATMIYA HOUSE,AATMIYA COMPLEX,NEAR MANEJA CROSSING,MAKARPURA,VADODARA
03	Permanent Account Number (PAN)	AAQFP1285L
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty,etc. if yes, please furnish the registration number or any other identification number allotted for the same	Yes

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

05	Status	Partnership Firm
06	Previous year	from 01-Apr-2015 to 31-Mar-2016
07	Assessment year	2016-17
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted
		Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding Rs. 1 crore

Part B

			Name	Profit sharing ratio (%)
09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	BIPINCHANDRA AMBALAL PATEL	6.00
			ANSUYABEN B PATEL	5.00
			BHAVESHKUMAR G PATEL	6.00
			CHANDRAMANI B PATEL	5.00
			MAHENDRABHAI A PATEL	6.00
			ARPITABEN M PATEL	5.00
			VIPULBHAI H PATEL	7.50
			DHARMESH A AMIN	7.50
			MEHULKUMAR H PATEL	2.00
			MAYUR M PATEL	5.00
			PINKESH G RAI	5.00
			SANJAY V PATEL	8.00
			CHHAYABEN R PATEL	3.00
			JAYESH J PATEL	3.50
			SANGITABEN J PATEL	3.00
			ASMITABEN S PATEL	3.00
			HARDIK J PATEL	6.50
			KAUSHIK V PATEL	3.00
			KAMLESH C RAY	5.00
			VISHAL K RAY	5.00
	b)	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	No	

Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks

10	a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)	

Sector	Sub Sector	Code
Builders	**Property Developers**	**0403**

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

Business	Sector	Sub Sector	Code	Remarks if any:

11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	**No**	
	b)	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	**Prince & Princess Villas, , Gotri Sevasi Road, Baroda, GUJARAT, 390012**	**Purchase Register, Bank Book, Cash Book, Journal and Ledger (Computerized)**
	c)	List of books of account and nature of relevant documents examined.	**Purchase Register, Bank Book, Cash Book, Journal and Ledger, Documents:Purchase Bills, Sales deeds/Agreements, Booking Receipts, Bank Statements, Exps. Vouchers**	

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

Section	Amount	Remarks if any:

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

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

	d)	Details of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under section 145 and the effect thereof on the profit or loss.	**No**

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

14	a)	Method of valuation of closing stock employed in the previous year.	**Raw Material At Cost** **Finished Goods Cost or NRV Whichever is lower** **Stock Valuation Change - No**
	b)	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	**No**

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

15	Give the following particulars of the capital asset converted into stock-intrade:-	**NA**

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

16		Amounts not credited to the profit and loss account, being, -	
	a)	the items falling within the scope of section 28;	**Nil**

Description	Amount	Remarks if any:

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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	
	Description	Amount	Remarks if any:	
c)	escalation claims accepted during the previous year;		Nil	
	Description	Amount	Remarks if any:	
d)	any other item of income;		Nil	
	Description	Amount	Remarks if any:	
e)	capital receipt, if any.		Nil	
	Description	Amount	Remarks if any:	

17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:	No

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

18		Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-	As Per Annexure "A"
	a)	Description of asset/block of assets.	
	b)	Rate of depreciation.	
	c)	Actual cost or written down value, as the case may be.	
	d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-	
		i) Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.	
		ii) change in rate of exchange of currency, and	
		iii) Subsidy or grant or reimbursement, by whatever name called.	
	e)	Depreciation allowable.	
	f)	Written down value at the end of the year.	

19	Amounts admissible under sections: 32AC, 33AB, 33ABA, 35(1)(i), 35(1)(ii)....etc.			
	Section	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:

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

21	a)	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc			
		1	expenditure of capital nature;	Nil	
			Particulars	Amount in Rs.	Remarks if any:

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2	expenditure of personal nature;	
	Particulars	Amount in Rs.
	As Certified by a partner, no personal Exps. have been debited to profit & loss account	**0**

3	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	**Nil**	
	Particulars	Amount in Rs.	Remarks if any:
4	Expenditure incurred at clubs being entrance fees and subscriptions	**Nil**	
	Particulars	Amount in Rs.	Remarks if any:
5	Expenditure incurred at clubs being cost for club services and facilities used.	**Nil**	
	Particulars	Amount in Rs.	Remarks if any:
6	Expenditure by way of penalty or fine for violation of any law for the time being force	**Nil**	
	Particulars	Amount in Rs.	Remarks if any:
7	Expenditure by way of any other penalty or fine not covered above	**Nil**	
	Particulars	Amount in Rs.	Remarks if any:
8	Expenditure incurred for any purpose which is an offence or which is prohibited by law	**Nil**	
	Particulars	Amount in Rs.	Remarks if any:

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

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

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

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

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

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

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

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

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

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

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

iii Fringe benefit tax under sub-clause (ic)

iv Wealth tax under sub-clause (iia)

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

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

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

vii Payment to PF /other fund etc. under sub-clause (iv)	
viii Tax paid by employer for perquisites under sub-clause (v)	
c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;	Nil

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

d)	Disallowance/deemed income under section 40A(3):	
A	On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:	Yes
	As Per Certificate obtained from the partner	
B	On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);	Yes
	As per Certificate obtained from the partner	
e)	provision for payment of gratuity not allowable under section 40A(7);	Nil
f)	any sum paid by the assessee as an employer not allowable under section 40A(9);	Nil
g)	particulars of any liability of a contingent nature;	Nil

Nature of Liability	Amount	Remarks if any:

h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;	Nil

Particulars	Amount	Remarks if any:

i)	amount inadmissible under the proviso to section 36(1)(iii).	Nil
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	Nil
23	Particulars of payments made to persons specified under section 40A(2)(b).	

Name of Related Party	Relation	Date (optional)	Payment made(Amount)	Nature of transaction	PAN of Related Party (optional)
Bavesh G. Patel	**Partner**		**1019405**	**Partner Salary**	
Bipinchandra Ambalal Patel	**Partner**		**1019405**	**Partner Salary**	
Dharmesh A. Amin	**Partner**		**695049**	**Partner salary**	
Hardik J. Patel	**Partner**		**671881**	**Partner salary**	
Jayesh J. Patel	**Partner**		**671881**	**Partner salary**	
Kamlesh V. Patel	**Partner**		**463366**	**Partner salary**	
Kaushik V. Patel	**Partner**		**278020**	**Partner Salary**	
Mahendrabhai A. patel	**Partner**		**1019405**	**Partner salary**	
Mayurbhai M Patel	**Partner**		**463366**	**Partner salary**	
Mehulkumar Patel	**Partner**		**185346**	**Partner salary**	
Pinkesh G. Rai	**Partner**		**463366**	**Partner Salary**	
Sanjay V. Patel	**Partner**		**1158415**	**Partner salary**	
Vipul H. Patel	**Partner**		**695049**	**Partner salary**	
Vishal K. Ray	**Partner**		**463366**	**Partner salary**	

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Arpitaben M. Patel	Partner		14918	Interest @ 12 % p.a	
Smt. Ansuyaben B. Patel	Partner		14918	Interest @ 12 % p.a.	
Bhavesh G. Patel	Partner		80275	Interest @ 12 % p.a.	
Bipinchandra Ambalal Patel	Partner		80327	Interest @ 12 % p.a.	
Smt. Chandramani B. Patel	Partner		14918	Interest @ 12 % p.a.	
Chhayaben R. Patel	Partner		379619	Interest @ 12 % p.a.	
Dharmesh A. Amin	Partner		599266	Interest @ 12 % p.a.	
Jayesh J. Patel	Partner		271825	Interest @ 12 % p.a.	
Kamlesh C. Ray	Partner		1088864	Interest @ 12 % p.a.	
Kaushik V. Patel	Partner		139559	Interest @ 12 % p.a.	
Mahendrabhai A. Patel	Partner		80181	Interest @ 12 % p.a.	
Mayurbhai M. Patel	Partner		250854	Interest @ 12 % p.a.	
Mehulkumar Patel	Partner		14737	Interest @ 12 % p.a.	
Pinkesh G. rai	Partner		3581	Interest @ 12 & p.a.	
Sanjay V. Patel	Partner		335075	Interest @ 12 % p.a.	
Sangitaben J. Patel	Partner		8926	Interest @ 12 % p.a.	
Vipul H. Patel	Partner		451975	Interest @ 12 % p.a.	
VBishal K. Ray	Partner		890855	Interest @ 12 % p.a.	
AATMIYA REALTY	Some of the partners are common in both the firms		155353	Interest @ 12 % p.a.	AASFA9913E

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

Section	Description	Amount	Remarks if any:

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

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

26 i In respect of any sum referred to in clause (a),(b), (c), (d), (e) 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; — Nil

Nature of Liability	Amount	Remarks if any:	Section

b) not paid during the previous year; — Nil

Nature of Liability	Amount	Remarks if any:	Section

B was incurred in the previous year and was

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

Nature of Liability	Amount	Remarks if any:	Section
Vat payable	245991	Paid on 28.04.2016	Sec 43B(a) -tax , duty,cess,fee etc
Vat payable	395719	Paid on 16.06.2016	Sec 43B(a) -tax , duty,cess,fee etc
Service tax payable	3705192	Paid on 31.08.2016	Sec 43B(a) -tax , duty,cess,fee etc

Service tax payable	1987650	Paid on 12.08.2016	Sec 43B(a) -tax , duty,cess,fee etc
Service tax payable	250221	Paid on 26.09.2016	Sec 43B(a) -tax , duty,cess,fee etc
Service tax payable	435376	paid on 26.09.2016	Sec 43B(a) -tax , duty,cess,fee etc
Service tax payable	166282	paid on 10.04.2016	Sec 43B(a) -tax , duty,cess,fee etc
Service tax payable	1960330	Paid on 15.04.2016	Sec 43B(a) -tax , duty,cess,fee etc

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

Nature of Liability	Amount	Remarks if any:	Section

ii (State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.) No

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

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

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

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

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

29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same. NA

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

30 Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D] No

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

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

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Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor (optional)	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	Whether the loan/deposit was taken or accepted otherwise than by an account payee Bank cheque or account payee bank draft
Olendra Manufacturing	1ST FLOOR,DIGAMBAR TEMPLE ROAD,KOLKATA		2000000	No	4633682	No
AATMIYA REALTY	AATMIYA COMPLEX,MANEJA CROSSING,N.H.8, VADODARA,GUJARAT,3900	AASFA9913E	35012780	No	32962780	No
Jashodaben J. Patel	Patel Falia,Jambuwa,Baroda		2700000	No	1700000	No
Shubh Suppliers Ltd.	Princep Street,Kolkata		2200000	No	2370389	No
Sumangal Realty Creaters	Goti Road,Baroda		1800000	No	1800000	No
Swarganga Vinimay Ltd.	PRINCEP STREET,KOLKATA		5000000	No	5391684	No
Welon Advisory Service	1ST FLOOR,DIGAMBAR TEMPLE ROAD,KOLKATA		5000000	No	5389355	No

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

Name of the payee	Address of the payee	PAN of the payee (optional)	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made otherwise than by account payee cheque or account payee bank draft
SLOW & SOUND ELECTRONICS	1st Floor,Digambar Temple Road,Kolkata		10365189	10312577	No
AATMIYA REALTY	AATMIYA COMPLEX,MANEJA CROSSING,N.H.8,VADODARA,GUJARAT,3900	AASFA9913E	9512500	32962780	No
Jasodaben J. Patel	Patel Falia,Jambuwa,Baroda		1200000	1700000	No
S K S Stock Dealers Pvt. Ltd.	1ST FLOOR,DIGAMBAR TEMPLE ROAD,KOLKATA		6020155	5994041	No
Subhrekha Vyapaar Pvt. Ltd.	1ST FLOOR,HANSAPUR LANE,KOLKATA		1500000	1580549	No
Tristar Agencies Pvt. Ltd.	1ST FLOOR,HANSAPUR LANE,KOLKATA		5490709	5466920	No

c) Whether the taking or accepting loan or deposit, or repayment of the same were made by account payee cheque drawn on a bank or account payee bank draft based on the examination of books of account and other relevant documents: Yes

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

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

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

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

Section	Amount	Remarks if any:

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

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	2	3	4	5	6	7	8	9	10
BRDP03804D	**194J**	**Fees for professional or technical services**	**4019813**	**4019813**	**4019813**	**421530**	**0**	**0**	**0**
BRDP03804D	**194C**	**Payments to contractors**	**58918504**	**58918504**	**58918504**	**648928**	**0**	**0**	**0**
BRDP03804D	**194A**	**Interest other than Interest on securities**	**2271657**	**2271657**	**2271657**	**227166**	**0**	**0**	**0**
BRDP03804D	**194H**	**Commission or brokerage**	**44250**	**44250**	**44250**	**4425**	**0**	**0**	**0**
BRDP03804D	**192**	**Salary**	**512696**	**512696**	**512696**	**10000**	**0**	**0**	**0**
BRDP03804D	**194-IA**	**Payment on transfer of certain immovable property other than agricultural land**	**45700000**	**45700000**	**45700000**	**457000**	**0**	**0**	**0**

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

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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	Remarks if any:
BRDP03804D	**26Q**	**15-Jan-2016**	**16-Feb-2016**	**Yes**	**In Tds Returns (Form 26Q) filed for F.Y. 2015-16, certain entries are to be added/rectified. Correction returns in respect of such items are yet to be filed by the Firm.**
BRDP03804D	**26QB**	**15-Oct-2015**	**17-Oct-2016**	**Yes**	**Total 22[illegible] (26QB) Returns filed in Between 10.10.2016 to 17.10.2016**

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

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.	Remarks if any:
BRDP03804D	**364**	**364**	**16-May-2015**	**During the year, in number of cases, tax deduction at sources is done late however interest payable by the Firm for late deduction have not been quantified by the firm and therefore the amount of interest payable reported here is subject to actual amount to be calculated by the assesse firm**
BRDP03804D	**733**	**733**	**29-Jun-2015**	
BRDP03804D	**9462**	**9462**	**07-Jul-2015**	
BRDP03804D	**472**	**472**	**14-Jul-2015**	
BRDP03804D	**442**	**442**	**30-Jul-2015**	
BRDP03804D	**1516**	**1516**	**05-Aug-2015**	
BRDP03804D	**235**	**235**	**19-Aug-2015**	
BRDP03804D	**1754**	**1754**	**20-Aug-2015**	
BRDP03804D	**1241**	**1241**	**25-Aug-2015**	
BRDP03804D	**1569**	**1569**	**10-Sep-2015**	
BRDP03804D	**287**	**287**	**12-Oct-2015**	
BRDP03804D	**506**	**506**	**28-Oct-2015**	
BRDP03804D	**829**	**829**	**30-Nov-2015**	
BRDP03804D	**9438**	**9438**	**30-Nov-2015**	

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

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

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

A Raw Materials :

Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield;	*shortage / excess, if any.
NA									

B Finished products :

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

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	NA
C	By products :

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

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

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

37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.	NA
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	No
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor	No
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:	

Particulars	Previous Year		%	Preceding previous Year		%
Total turnover of the assessee		325261187			58006572	
Gross profit/turnover	30920190	325261187	9.51	12107738	58006572	20.87
Net profit/turnover	6794136	325261187	2.09	2479535	58006572	4.27
Stock-in-trade/turnover	308930008	325261187	94.98	332775457	58006572	573.69
Material consumed/finished goods produced	0	0	0	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.	Nil

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

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

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

PARESHWAR INFRA

PARTNER PARTNER

(RAMESH CHANDRA DEOPURA)
Partner
Membership No: 037130

Place :Vadodara
Date : 17/10/2016

M/S. PARESHWAR INFRA

Annexure "A"

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

Description of asset/block of assets.	Rate of Dep.%	Actual cost or writtendown values	Additions/deductions during the year with dates in the case of any addtion of an asset, date put to use; including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Depreciation allowable	Written down value at the end of the year
Furniture and Fitting including electric Fitting	10%	40,054	18,975	0	0	0	4,954	54,075
Air Conditioners	15%	86,000	0	0	0	0	12,900	73,100
Computer	60%	70,434	0	0	0	0	42,260	28,174
Office Equipments	15%	61,893	1,08,417	0	0	0	25,547	1,44,764
Weighing Scale	15%	3,80,175	0	0	0	0	57,026	3,23,149
Water Cooler	15%	0	51,500	0	0	0	7,725	43,775
Total		**6,38,556**	**1,78,892**	**0**	**0**	**0**	**1,50,412**	**6,67,036**

Addition/Deduction in Fixed Assets During the Financial Year

Block 10% Furniture and Fitting including electric Fitting

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Furniture and Fitting including electric Fitting	0	18,975	18,975	31/10/2015	31/10/2015
	Total	**0**	**18,975**	**18,975**		

Block 15% Office Equipments

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Office Equipment	72,480	0	72,480	30/09/2015	30/09/2015
2	Office Equipments	35,937	0	35,937	31/05/2015	31/05/2015
	Total	**1,08,417**	**0**	**1,08,417**		

PARESHWAR INFRA

PARTNER PARTNER

C. DEOPURA & CO. CHARTERED ACCOUNTANTS

Block 15% Water Cooler

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use

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1	Water Cooler		51,500	0	51,500	[illegible]	[illegible]
	Total		51,500	0	51,500		

R. C. DEOPURA & CO. CHARTERED ACCOUNTANTS

PARESHWAR INFRA

PARTNER PARTNER

From:

M/s. Pareshwar Infra
AAtmiya Complex,
Near Maneja Crossing,
Makarpura, Baroda
Date: 17.10.2016

To,
R. C. Deopura & Co.
Chartered Accountants
303, Manubhai Tower-C,
Sayajigunj,
Vadodara-390 005.

Sub: - Certification for payment Issued by Account Payee Cheques /Bank Drafts etc. during F.Y. 2015-16.

We refer to the Tax Audit of Books of Accounts of our organization undertaken by you for the year 2015-16 and would like to certify as under:

1. All payment for the items relating to expenditure covered u/s. 40A(3) were made only by account payee cheques/bank draft drawn on a bank.
2. All deposits/ loans exceeding Rs. 20,000/- in aggregate were taken/accepted by account payee cheques/bank draft as well as repayment of the same were made only through account payee cheque/bank draft.
3. The expenditures which are debited to profit & Loss A/c do not include any element of personal nature. These are wholly and exclusively incurred for the purpose of business only.

The above certification is true and correct to the best of our knowledge and belief.

Thanking You,

Yours Faithfully,

M/s. Pareshwar Infra

Partner