A B TALREJA & CO.
Chartered Accountants
281, Karnavati Plaza - Iv, Revdi Bazar,, Nr. Kalupur Post Office, Kalupur, Ahmedabad-380002
Gujarat

Form No 3CA

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

Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of ROCOCO BUILDCON LLP, SHOP NO. 7, GOYAL TERRACE, NR. JUDGES BUNGLOW CROSS ROADS,, BODAKDEV, AHMEDABAD, GUJARAT-380054. PAN - AASFR3515P was conducted by Select A B TALREJA & CO (CAS') in pursuance of the provisions of the Limited Liability Partnership Act Act, and We annex hereto a copy of our audit report dated 25/09/2018 along with a copy each of -

   (a) the audited Profit and loss account for the period beginning from 01/04/2017 to ending on 31/03/2018

   (b) the audited balance sheet as at 31st March, 2018

   (c) documents declared by the said Act to be part of, or annexed to, the Profit and loss account and balance sheet.

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

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

SN	Qualification Type	Observation/Qualification
1	Others	1. Credit/Payment of interest in loan account is not considered as a repayment / acceptance of loan. 2. In respect of payments by cheque/draft for the expenses covered u/s 40A(3)/40A(3A) of the Act, we have to state that it is not possible for us to verify whether the payments in excess of Rs. 10000/Rs. 35000 have been made otherwise than by account payee cheque/bank draft since the necessary evidence is not in the possession of the assessee. However, the assessee has certified that all such payments relating to expenditure covered u/s. 40A(3)/(3A) of the Act read with Rule 6DD, were made either by account payee cheques drawn on a bank or by account payee bank drafts.
2	Others	3. With reference to Sections 269SS and 269T, loans or deposits or specified sum have not been taken, accepted or repaid in cash. However, it is not possible for us to verify whether loans or deposits or specified sum have been taken, accepted or repaid otherwise than by account payee cheques or account payee bank drafts, as the necessary evidence is not in the possession of the assessee. 4. The details of payments u/s 40A(2)(b) are based on

A B Talreja & Co. FRN: 142674W Ahmedabad Chartered Accountants

		the information provided by the assessee.

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For A B TALREJA & CO.
Chartered Accountants

Avinash Bhajanlal Talreja
(Proprietor)
M. No. : 167123
FRN : 0142674W
281, Karnavati Plaza - Iv, Revdi Bazar,, Nr. Kalupur Post Office, Kalupur, Ahmedabad-380002 Gujarat

Date : 29/09/2018
Place : 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 : **ROCOCO BUILDCON LLP**

2 Address : **SHOP NO. 7, GOYAL TERRACE, NR. JUDGES BUNGLOW CROSS ROADS,, BODAKDEV, AHMEDABAD, GUJARAT-380054**

3 Permanent Account Number : **AASFR3515P**

4 Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same : Yes

SN	Type	Registration Number
1	Sales Tax/VAT (GUJARAT)	24073609165
2	Service Tax	AASFR3515PSD001
3	Goods and Services Tax (GUJARAT)	24AASFR3515P1ZM

5 Status : **LLP**

6 Previous year from : **01/04/2017 to 31/03/2018**

7 Assessment year : **2018-19**

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 specified limits

PART-B

9 a **If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios** :

Name	Profit Sharing Ratio (%)
Shital Patel	33.34
Bimal Shah	33.33
Anshu Agarwal	33.33

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
15/11/2017	Anurag Agarwal	Deletion	33.33	0.00	Shri Anurag Agarwal is retired w.e.f. 15.11.2017
15/11/2017	Anshu Agarwal	Addition	0.00	33.33	Shri Anshu Agarwal is admitted w.e.f. 15/11/2017

10 a Nature of business or profession. :

Sector	Sub sector	Code
CONSTRUCTION	Other construction activity n.e.c.(06010)	06010

b If there is any change in the nature of business or : No

ROCOCO BUILDCON LLP

Designated Partner / A...

profession, the particulars of such change.

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.)

Books maintained	Address line 1	Address line 2	City/Town/District	State	Pincode
Cash Book (Computerised)	SHOP NO. 7, GOYAL TERRACE,, NR. JUDGES BUNGALOWS CROSS ROADS, BODAKDEV		AHMEDABAD	GUJARAT	380054
Bank Book (Computerised)	SHOP NO. 7, GOYAL TERRACE,, NR. JUDGES BUNGALOWS CROSS ROADS, BODAKDEV		AHMEDABAD	GUJARAT	380054
Purchase Register (Computerised)	SHOP NO. 7, GOYAL TERRACE,, NR. JUDGES BUNGALOWS CROSS ROADS, BODAKDEV		AHMEDABAD	GUJARAT	380054
Sales Register (Computerised)	SHOP NO. 7, GOYAL TERRACE,, NR. JUDGES BUNGALOWS CROSS ROADS, BODAKDEV		AHMEDABAD	GUJARAT	380054
General Ledger (Computerised)	SHOP NO. 7, GOYAL TERRACE,, NR. JUDGES BUNGALOWS CROSS ROADS, BODAKDEV		AHMEDABAD	GUJARAT	380054
Journal (Computerised)	SHOP NO. 7, GOYAL TERRACE,, NR. JUDGES BUNGALOWS CROSS ROADS, BODAKDEV		AHMEDABAD	GUJARAT	380054

c List of books of account and nature of relevant documents examined. **1. Cash Book 2. Bank Book 3. Ledger 4. Purchase Register 5. Sales Register 6. Journal along with bills, vouchers, challans paid, bank statements, etc.**

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

ROCOCO BUILDCON LLP

Designated Partner / Authorised Sign