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. I have examined the balance sheet as at 31st March 2016 and the Profit and loss account for the period beginning from 2015-04-01 to ending on 2016-03-31 attached herewith, of M/S. Dharmaja Infrabuild A-3,, Orchid Bunglows,, Thaltej Shilaj Road,, Thaltej, Ahmedabad, GUJRAT, 380059 AAHFD7392M, [mention name and address of the assessee with permanent account number]

2. I 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 A-3,Orchid Bunglows,Thaltej Shilaj Road,Thaltej,Post Bopal,Ahmedabad, and 0 branches.

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

(b) Subject to above,-

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

(B) In My opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from My knowledge and belief, were necessary for the examination of the books.

(C) In My opinion and to the best of My information and according to the explanations given to Me 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, 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 My opinion and to the best of My information and according to explanations given to Me the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications

Place	MUMBAI	Name	JIGNA DESAI
Date	15/10/2016	Membership Number	109565
		FRN (Firm Registration Number)	109565
		Address	A/4,111, TREE SHADE C.H.S., OPP.JUMBO DARSHAN,, JEEVA MAHALE ROAD, ANDHERI (EAST), MUMBAI, MAHARASHTRA, 400069

FORM NO. 3CD

[See rule 6G(2)]

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

1	Name of the assessee	M/S. Dharmaja Infrabuild
2	Address	A-3,, Orchid Bunglows,, Thaltej Shilaj Road,, Thaltej, Ahmedabad, GUJRAT, 380059
3	Permanent Account Number (PAN)	AAHFD7392M
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

Sl No.	Type	Registration Number
1	Service Tax	AAHFD7392MSD001
2	Sales VAT/Tax GUJRAT	24074302374

5	Status	Firm
6	Previous year from	2015-04-01 to 2016-03-31
7	Assessment Year	2016-17
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	

Sl No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)-Total sales/turnover/gross receipts in business exceeding Rs. 1 crore

9 a If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?

Name	Profit Sharing Ratio (%)
UTPAL DHIRUBHAI PATEL	30.33
NILENDU HARSHAVADAN PATEL	30.34
BAKULA DHIRUBHAI DESAI	30.33
SHAILESH VITTHALBHAI PATEL	4
ANISH B SHAH	5

9 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

Date of change	Name of Partner/Member	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	Builders	0401

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

Business	Sector	SubSector	Code
Nil			

11 a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed — Yes

Books prescribed
Bank Book
Cash Book
Journal
Ledger
Purchases Register
Sales Register

11 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.) Same as 11(a) above

Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
Bank Book (Computerized)	A-3, Orchid Bunglows, Thaltej Shilaj road,	Post Bopal, Thaltej,	Ahmedabad	GUJRAT	380059
Cash Book (Computerized)	A-3, Orchid Bunglows, Thaltej Shilaj road,	Post Bopal, Thaltej,	Ahmedabad	GUJRAT	380059
Journal (Computerized)	A-3, Orchid Bunglows, Thaltej Shilaj road,	Post Bopal, Thaltej,	Ahmedabad	GUJRAT	380059

	Ledger (Computerized)	A-3, Orchid Bunglows, Thaltej Shilaj road,	Post Bopal, Thaltej,	Ahmedabad	GUJRAT	380059
	Purchases Register (Computerized)	A-3, Orchid Bunglows, Thaltej Shilaj road,	Post Bopal, Thaltej,	Ahmedabad	GUJRAT	380059
	Sales Register (Computerized)	A-3, Orchid Bunglows, Thaltej Shilaj road,	Post Bopal, Thaltej,	Ahmedabad	GUJRAT	380059

11 c List of books of account and nature of relevant documents examined. Same as 11(b) above

Books Examined
Bank Book
Cash Book
Journal
Ledger
Purchases Register
Sales Register

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	

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

13 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**

13 c If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss.

Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)

13 d Details of deviation, if any, in the method of accounting employed in the previous year from the 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.)

14 a Method of valuation of closing stock employed in the previous year. **Cost or Market Value whichever is lower**

14 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.)

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

(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
Nil			

16 Amounts not credited to the profit and loss account, being:-

16 a The items falling within the scope of section 28

Description	Amount
Nil	

16 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 refund are admitted as due by the authorities concerned

Description	Amount

16 c Escalation claims accepted during the previous year

Description	Amount
Nil	

16 d Any other item of income

Description	Amount
Nil	

16 e Capital receipt, if any

Description	Amount
Nil	

17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable

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:-

Description of Block of Assets/	Rate of depreciation (In	Opening WDV (A)	Additions					Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of
			Purchase Value (1)	MOD-VAT (2)	Change in Rate of Ex-	Subsidy/Grant (4)	Total Value of Purchases			