FORM 3CB

[See Rule 6G(1)(b)]

Audit report under section 44AB of the Income Tax Act, 1961 in the case of person referred to in clause (b) of sub-rule (1) of rule 6G.

Auditors Report

1)	We have examined the balance sheet as at 31st March'2017 and profit and loss account for the year ended on that date attached herewith of M/s. Neo Infrastructure , Shop No. 30, Cross Road, -, P. N. Marg, Jamnagar - 361001 Permanent Account Number : AAHFN6431 B.	
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 and branch and Nil.	
3)	a) We report the following observations / comments / discrepancies / inconsistencies;	
	----As per notes on accounts having Schedule No. attached with balance sheet. ----	
	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 and branches of the assessee so far as appears from our examination of the books.
	(C)	In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view:-
		i. in the case of the balance sheet, of the state of the affairs of the asssee as at 31st March'2017 and
		ii. in the case of the profit and loss account of the profit/loss of the assessee for the year ended on that date.

DHARA MEHTA & CO. Membership No. 516518 Chartered Accountants

FORM 3CB

[See Rule 6G(1)(b)]

Audit report under section 44AB of the Income Tax Act, 1961 in the case of person referred to in clause (b) of sub-rule (1) of rule 6G.

Auditors Report

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 and the annexure thereto are true and correct.

For Dhara Mehta & Co.
Chartered Accountants

DA Mehta

Dhara Mehta
(Proprietor)
Membership No.518518
Firm Reg. No. 132218W
PAN : BCSPM2911H
At Jamnagar on 30.10.2017

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	:	M/s. Neo Infrastructure
2	Address	:	Shop No. 30, Cross Road, -, P. N. Marg, Jamnagar - 361001
3	Permanent Account Number	:	AAHFN6431 B
4	Whether the assessee is liable to pay indirect tax	:	If Yes, Registration Number
	Excise Duty	:	No
	Service Tax	:	No
	Sales Tax / VAT	:	No
	Customs Duty	:	No
5	Status	:	Individual
6	Previous year from	:	01.04.2016 to 31.03.2017
7	Assessment Year	:	2017-18
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	:	U/s. 44AB(a)

PART - B

9	a)	If firm or Association of Persons, indicate names of partners / members and their profit sharing ratio.	:	Sr No / Partner's name / Ratio: 1 Nilesh K Bhutia 30%; 2 Karshanbhai P Bhutia 40%; 3 Kariben K Bhutia 30%
	b)	If there is any change in the partners / members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.	:	There is no change
10	a)	Nature of business or profession	:	Builders 401
	b)	If there is any change in the nature of business or profession, the particulars of such change.	:	There is no change.
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	:	Books of accounts are not prescribed for the assessee U/s.44AA

Sr No	Partner's name	Ratio
1	Nilesh K Bhutia	30%
2	Karshanbhai P Bhutia	40%
3	Kariben K Bhutia	30%

DHARA MEHTA & Co. Chartered Accountants Membership No. 518516

FORM NO. 3CD

[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax 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.the address at which the books of accounts are kept.)	:	Cash Book, Bank Book, Purchase Register, and Ledger. Book of accounts are kept at Shop No. 30, Cross Road, -, P. N. Marg, Jamnagar - 361001
	c)	List of books of account and nature of relevant documents examined.	:	Cash Book, Bank Book, Purchase Register, Sales Register and Ledger.
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant sections 44AD, 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, However refer notes as per Schedule forming part of Balance Sheet, Profit & Loss Account.
	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.	:	There is no change.
	c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	:	Not Applicable

Sr No.	Particular	Increase in Profit (₹)	Decrease in Profit (₹)

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FORM NO. 3CD

[See rule 6G(2)]

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

	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 such deviation found
	e)	If answer to (d) above is in the affirmative, give details of such adjustments:	:	Not Applicable

ICDS No	Particular	Increase in Profit Rs.	Decrease in Profit Rs.	Net Effect (Rs.)
ICDS I	Accounting Policies			
ICDS II	Valuation of Inventories			
ICDS III	Construction Contracts			
ICDS IV	Revenue Recognition			
ICDS V	Tangible Fixed Assets			
ICDS VI	Changes in Foreign Exchange Rates			
ICDS VII	Governments Grants			
ICDS VIII	Securities			
ICDS IX	Borrowing Costs			
ICDS X	Provisions, Contingent Liabilities and			
Total				

f)	Disclosure as per ICDS :		
i)	ICDS-I Accounting Policies	:	
ii)	ICDS-II Valuation ofInventories	:	
iii)	ICDS-III Construction Contracts	:	

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FORM NO. 3CD

[See rule 6G(2)]

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

	iv)	ICDS-IV Revenue Recognition	:	
	v)	ICDS-V Tangible Fixed Assets	:	
	vi)	ICDS-VII Governments Grants	:	
	vii)	ICDS-IX Borrowing Costs	:	
	viii)	ICDS-X Provisions, Contingent Liabilities and contingent assets	:	
14	a)	Method of valuation of closing stock employed in the previous year.	:	At Cost
	b)	Details of deviation, if any, from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss.	:	No such deviation found
15		Give the following particulars of the capital asset converted into stock-in-trade:-		
	a)	Description of capital asset;	:	Nil
	b)	Date of acquisition;	:	Nil
	c)	Cost of acquisition;	:	Nil
	d)	Amount at which the asset is converted into stock-in-trade;	:	Nil
16		Amounts not credited to the profit and loss account, being:		
	a)	The items falling within the scope of section 28;	:	Nil
	b)	The performa 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 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

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

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

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	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 assets or block of asset, as the case may be, in the following form:-		:	Not Applicable
	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,1994, in respect of assets acquired after 1st March, 1994, (ii) change in the 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.	:	

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FORM NO. 3CD

[See rule 6G(2)]

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

19	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income Tax Act, 1961 and also fulfils the conditions, if any specified under the the conditions, if any specified under the relevant 14provisions of Income Tax Act, 1961 or Income Tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf.	
	32AC, 33AB, 33ABA, 351)i), 351)ii), 351)iia), 351)iii), 351)iv), 352AA), 352AB), 35ABB, 35AC, 35AD, 35CCA, 35CCB, 35CCC, 35CCD, 35D 35DD,35DDA, 35E	Not Applicable		
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
	b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	:	Nil

Sr No.	Nature of Fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities

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

Nature	Sr. No.	Particulars	Amount (₹)

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[See rule 6G(2)]

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

	Expenditure incurred at clubs being cost forclub services and facilities used.						
	Expenditure by way of penalty or fine for violation of any law for the time being force						
	Expenditure by way of any other penalty or fine not covered above						
	Expenditure incurred for any purpose which is an offence or which is prohibited by law						
b)	Amounts inadmissible under section 40(a);					:	Nil
	(i)	As payment to non-resident referred to in sub-clause (i)				:	Nil
		(A)	Details of payment on which tax is not deducted:			:	Nil
			(I)	Date of payment		:	
			(II)	Amount of payment		:	
			(III)	Nature of payment		:	
			(IV)	Name and address of the payee			
		(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
			(I)	Date of payment		:	
			(II)	Amount of payment		:	
			(III)	Nature of payment		:	
			(IV)	Name and address of the payee		:	

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[See rule 6G(2)]

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

	(ii)	as payment referred to in sub-clause (ia)			:	Nil
		(A)	Details of payment on which tax is not deducted:		:	Nil
			(I)	Date of payment	:	
			(II)	Amount of payment	:	
			(III)	Nature of payment	:	
			(IV)	Name and address of the payee	:	
		(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
			(I)	Date of payment	:	
			(II)	Amount of payment	:	
			(III)	Nature of payment	:	
			(IV)	Name and address of the payer	:	
			(V)	Amount of tax deducted	:	
			(VI)	Amount out of (V) deposited, if any	:	
	(iii)	Under sub-clause (ic) [Wherever applicable]			:	Nil
	(iv)	Under sub-clause (iia)			:	Nil
	(v)	Under sub-clause (iib)			:	Nil
	(vi)	Under sub-clause (iii)			:	Nil
		(A)	Date of payment		:	
		(B)	Amount of payment		:	
		(C)	Name and address of the payee		:	
	(vii)	Under sub-clause (iv)			:	Nil
	(viii	Under sub-clause (v)			:	Nil

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[See rule 6G(2)]

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

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 under section 40A(3):	:	No

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:

Sr No.	Date of Payment	Nature of Payment	Amount (₹)	Name and Permanent Account Number of the payee, if available

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);

Sr No.	Date of Payment	Nature of Payment	Amount (₹)	Name and Permanent Account Number of the payee, if available

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

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FORM NO. 3CD

[See rule 6G(2)]

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

	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;	:	
	i)	Amount inadmissible under the proviso to section 36(l)(iii).	:	Nil
22		Amount of interest inadmissible under section 23 of the micro, Small and Medium Enterprise Development Act, 2006	:	Nil
23		Particulars of payments made to persons specified under section 40A(2)b).	:	Nil
24		Amounts deemed to be profit and gains under section 32AC, 33AB or 33ABA or 33AC.	:	Nil
25		Any amount of profit chargeable to tax under section 41 and computation thereof.	:	Nil
26		In respect of any sum referred to in clauses a), b), c), d) e) or f) of section 43B, the liability for which: -	:	Nil
	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	:	Nil
		(a) Paid during the previous year;	:	
		(b) Not paid during the previous year;	:	
	B)	Was incurred in the previous year and	:	
		(a) Paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	:	Nil
		(b) Not paid on or before the aforesaid date.	:	Nil

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FORM NO. 3CD

[See rule 6G(2)]

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

	ii)	In respect of any sum referred to in clause	:	
		*State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, ompost, etc., is passed through the profit and loss account.	:	Nil
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.	:	Nil
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	:	Nil
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 562)viia), if yes, please furnish the details of the same.	:	Nil
29		Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 562)viib), if yes, please furnish the details of the same.	:	Nil
30		Details of any amount borrowed on hundi or any amount due thereon including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]	:	Nil

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FORM NO. 3CD

[See rule 6G(2)]

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

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	:	Nil
		(i)	Names, address and permanent account number (if available with the assessee) of the lender or 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 or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	:	Yes
		(vi)	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft	:	I am unable to certify whether the loan or deposit was taken or accepted otherwise than by account payee cheque or bank draft in absence of evidence in possession of the assessee. However no loan or deposits are accepted in cash
	b)		Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year	:	Nil

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FORM NO. 3CD

[See rule 6G(2)]

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

	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	:	
		Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.	:	
	c)	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year	:	Nil
	(i)	Name, address and permanent account number (if available with the assessee) of the payee;	:	
	(ii)	Amount of the 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;	:	

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[See rule 6G(2)]

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

		(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	:	
	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		:	

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[See rule 6G(2)]

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

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

a)	Sr. No.	Assessment Year	Nature of loss/ allowance (in rupees)	Amount as returned (in rupees)	Amount as assessed (give reference to relevant order)	Remarks

Membership No. 518518
Chartered Accountants

FORM NO. 3CD

[See rule 6G(2)]

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

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 the carried forward in terms of section 79	:	Not Applicable
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.	:	Nil
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.	:	Nil
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.	:	Not Applicable
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III Section 10A, Section 10AA).	:	Nil

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

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FORM NO. 3CD

[See rule 6G(2)]

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

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:	:	Not Applicable
	b)	Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details:	:	
	i)	Tax deduction and collection Account Number (TAN)	:	
	ii)	Type of Form	:	
	iii)	Due Date for furnished	:	
	iv)	Date of furnishing, if furnished	:	
	v)	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	:	
	c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	:	Not Applicable

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.

35	a)	In the case of a trading concern, give quantitative details of principal items of goods traded:		:	Not Furnished
		(i)	opening stock;	:	
		(ii)	purchase during the previous year;	:	
		(iii)	Sales during the previous year	:	
		(iv)	Closing stock	:	
		(v)	Shortage / excess, if any	:	

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[See rule 6G(2)]

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

	b)	In the case of a manufacturing concern, give quantitative details of principal items of raw materials, finished products and by-products:		:	Not Applicable
	A	Raw materials			
		(i)	opening stock;	:	
		(ii)	purchases during the previous year;	:	
		(iii)	consumption during the previous year;	:	
		(iv)	sales during the previous year;	:	
		(v)	closing stock;	:	
		(vi)	*yield of finished products;	:	
		(vii)	*percentage of yield;	:	
		(viii)	*shortage / excess, if any.	:	
	B	Finished products / by products			
		(i)	Opening stock	:	
		(ii)	Purchases 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	:	
		*Information may be given to the extent available.			
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form:-				Not Applicable
	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)	dates of payment with amounts.		:	

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FORM NO. 3CD

[See rule 6G(2)]

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

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.	:	Not Applicable
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.	:	Not Applicable
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.	:	
40	Accounting ratios with calculations as follows: -		Not Applicable
	1 Total turnover of the assessee	:	
	2 Gross profit / Turnover;	:	
	3 Net profit / Turnover;	:	
	4 Stock-in-trade / Turnover;	:	
	5 Material consumed / Finished goods produced.	:	
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

For Dhara Mehta & Co.
Chartered Accountants

D A Mehta
Dhara Mehta
(Proprietor)
Membership No.518518
Firm Reg. No. 132218W
At Jamnagar on 30.10.2017

Dhara Mehta & Co. Chartered Accountants Membership No. 518518

For, M/s. Neo Infrastructure

(Partner)

M/s. Neo Infrastructure

Annexures forming part of Form No. 3CD

Annexure " A "

Refer clause 34 (a) of Form 3CD

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:

Tax deduction and collection Account Number (TAN)	Not Applicable
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)	

DHARA MEHTA & Co. Membership No. 516518 Chartered Accountants

Annexure " B "

Refer clause 40 of Form 3CD

- Accounting ratios with calculations as follows: -

Amount (₹)

Particulars	Previous Year	Preceding Year
1) Total turnover of the assessee	NA	NA
2) Gross profit / Turnover;	NA	NA
3) Net profit / Turnover;	NA	NA
4) Stock-in-trade / Turnover;	NA	NA
5) Material consumed / Finished goods produced	NA	NA

DHAVAL MEHTA & Co. Chartered Accountants Membership No. 518518

M/s. Neo Infrastructure

Balance sheet as on 31.03.2017

Amount (₹)

Sources of Funds:		
Capital Account		2,16,64,969.00
Kariben K.Bhutia-Capital	44,40,665.70	
Karsanbhai P.Bhutia-Capital	80,17,887.60	
Nileshbhai K.Bhutia-Capital	92,06,415.70	
Current Liabilities		36,41,427.00
Sundry Creditors	36,41,427.00	
Profit & Loss A/c		
Opening Balance		
Current Period		
Total		2,53,06,396.00
Application of Funds:		
Fixed Assets		
Current Assets		2,53,06,396.00
Closing Stock	2,41,96,765.00	
Loans & Advances (Asset)	90,000.00	
Cash-in-hand	9,57,729.00	
Bank Accounts	61,902.00	
Total		2,53,06,396.00

As per my report of even date attached herewith

For Dhara Mehta & Co.
Chartered Accountants

Dhara Mehta
(Proprietor)
Membership No.518518
Firm Reg. No. 132218W
At Jamnagar on 30.10.2017

DHARA MEHTA & Co. Membership No. 518518 Chartered Accountants

For, M/s. Neo Infrastructure.

(Partner)

M/s. Neo Infrastructure

Trading, Profit & Loss Account for the year ended 31.03.2017

Amount (₹)

Trading Account:		
Cost of Sales :		**(-)2,09,050.00**
Opening Stock	*670.00*	
Add: Purchase Accounts	*2,39,38,421.00*	
Less: Closing Stock	*2,41,96,765.00*	
	(-)2,57,674.00	
Direct Expenses	*48,624.00*	
Construction Labour Exp.	*48,624.00*	
Gross Profit :		**2,09,050.00**
Income Statement:		
Indirect Incomes		
		2,09,050.00
Indirect Expenses		**2,09,050.00**
Bank Charges	*300.00*	
Printing and Stationery Exp.	*2,08,750.00*	
Nett Profit :		

As per my report of even date attached herewith
For Dhara Mehta & Co.
Chartered Accountants

D A Mehta

Dhara Mehta
(Proprietor)
Membership No.518518
Firm Reg. No. 132218W
At Jamnagar on 30.10.2017

DHARA MEHTA & Co. Membership No. 518518 Chartered Accountants

For, M/s. Neo Infrastructure

(Partner)

M/s Neo Infrastructure

Group: Capital Account

1-Apr-2016 to 31-Mar-2017

Date		Particulars	Vch Type	Vch No.	Debit	Credit
		Kariben K.Bhutia-Capital				
1-4-2016	Dr	**Opening Balance**				**44,40,665.70**
		Karsanbhai P.Bhutia-Capital				
1-4-2016	Dr	**Opening Balance**				**75,17,887.60**
31-12-2016	Dr	**The Nawanager Co.Op Bank Ltd.**	**Receipt**	100112		5,00,000.00
						80,17,887.60
	Cr	**Closing Balance**			80,17,887.60	
					80,17,887.60	**80,17,887.60**
		Nileshbhai K.Bhutia-Capital				
1-4-2016	Dr	**Opening Balance**				**52,11,415.70**
6-1-2017	Dr	**The Nawanager Co.Op Bank Ltd.**	**Receipt**	100354		4,20,000.00
31-1-2017	Dr	**The Nawanager Co.Op Bank Ltd.**	**Receipt**	100359		5,00,000.00
10-2-2017	Dr	**The Nawanager Co.Op Bank Ltd.**	**Receipt**	100366		2,00,000.00
14-2-2017	Dr	**The Nawanager Co.Op Bank Ltd.**	**Receipt**	100367		3,00,000.00
17-2-2017	Dr	**The Nawanager Co.Op Bank Ltd.**	**Receipt**	100374		4,00,000.00
27-2-2017	Dr	**The Nawanager Co.Op Bank Ltd.**	**Receipt**	100376		1,25,000.00
6-3-2017	Dr	**The Nawanager Co.Op Bank Ltd.**	**Receipt**	100384		5,00,000.00
10-3-2017	Dr	**The Nawanager Co.Op Bank Ltd.**	**Receipt**	100387		15,50,000.00
						92,06,415.70
	Cr	**Closing Balance**			92,06,415.70	
					92,06,415.70	**92,06,415.70**

DHARA MEHTA & Co. Chartered Accountants Membership No. 518518

M/s Neo Infrastructure _ Bank

Current Liabilities

Group Summary

1-Apr-2016 to 31-Mar-2017

Particulars	Closing Balance	
	Debit	Credit
Sundry Creditors		**36,41,427.00**
Akshar Infra Projects		*14,12,655.00*
CNS Infrastructure Ltd.		*2,13,008.00*
Kruti Graphics		*25,000.00*
Nanda Rajesh Steel		*17,21,446.00*
Reproduction Unit		*1,83,750.00*
Shree Laxmi Electric Centre		*16,246.00*
Shree Ram Agencies		*31,207.00*
Tushar Steel		*38,115.00*
Grand Total		**36,41,427.00**

DHARA MEHTA & CO.
Membership No.
518518
Chartered Accountants

M/s Neo Infrastructure

Current Assets

Group Summary

1-Apr-2016 to 31-Mar-2017

Particulars	Closing Balance	
	Debit	Credit
Closing Stock	**2,41,96,765.00**	
Opnig Stock		
Stock		
Work in Progress	*2,41,96,765.00*	
Loans & Advances (Asset)	**90,000.00**	
Amee Associates	*90,000.00*	
Cash-in-hand	**9,57,729.00**	
Cash	*9,57,729.00*	
Bank Accounts	**61,902.00**	
The Nawanager Co.Op Bank Ltd.	*61,902.00*	
Grand Total	**2,53,06,396.00**	

DHARA MEHTA & Co. Chartered Accountants Membership No. 518518

Schedule

Significant Accounting Policies & Notes on Accounts

A)	Significant Accounting Policies
1)	Accounts are prepared under historical cost concept recognising material items of revenue and expenditure on accrual basis except electricity, telephone, legal fees and other services of similar nature, which are consistently considered due as and when bills for such services are raised by the parties.
2)	Fixed Assets are stated at cost less depreciation.
3)	Depreciation is provided at the rate and in the manner prescribed under the rules of the Income Tax Act'1961.
4)	Investments are stated at cost.
5)	Inventories are valued At Cost
B)	Notes on Accounts
1)	Balances of Unsecured Loans, Sundry Creditors, Sundry Debtors, Loans and Advances and Banks are subject to confirmation and reconciliation, if any.
2)	The audit report as well as details of Form 3CD has been prepared on the basis of books of account maintained for Builders in the name & style of M/s. Neo Infrastructure transactions entered in the personal books and books of other business; if any of the proprietors is not taken in to consideration.
3)	Assessee has not made provisions for Deferred Tax Liability as required by Accounting Standard -22 (Accounting for Taxes on Income).

DHARA MEHTA & Co. Chartered Accountants Membership No. 518516

M/s. Neo Infrastructure

Shop No. 30, Cross Road, -, P. N. Marg, Jamnagar - 361001

Management Representation cum appointment letter for Tax Audit U/s. 44AB of the Income Tax Act, 1961

To,
Dhara Mehta & Co.
C/o. Chetan Agarwal & Co.
Chartered Accountants
601-602 Swagat Complex, P.N. Marg,
Jamnagar.

This representation letter is provided in connection with your audit of the financial statements for the year ended on 31.03.2017 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of our financial position and of the results of operations for the year then ended. We acknowledge our responsibility for preparation of financial statements in accordance with the requirements of the Income Tax Act, 1961 and recognized accounting policies and practices, including the Accounting Standards issued by the Institute of Chartered Accountants of India.

We confirm, to the best of our knowledge and belief, the following representations:

Sr. No.	Particulars
1)	You are appointed auditor for the purpose of audit under the Income Tax Act, 1961 for Our above firm
2)	There is no change in nature of business in current year as compared to preceding previous year
3)	The books of accounts maintained by us have been correctly disclosed in clause 11(b) of Form 3CD
4)	We confirm that all the payments of expenditure nature in excess of Rs.20,000 is paid by either A/c Payee Pay Orders/Drafts or by credit to the parties accounts maintained with us and no payments have been made otherwise in excess of the limits prescribed under Section 40 A (3) read with Rule 6DD of the Income Tax Act.
5)	We confirm that all the repayments of Deposits in excess of Rs.20,000 is paid by either A/c Payee Pay Orders/Drafts or by credit to the parties accounts maintained withus and no repayments of Deposits have been made otherwise in excess of the limits prescribed under Section 269 T of the Income Tax Act.
6)	All items appearing in the balance sheet are physically exist.
7)	No payment made to the person specified under section 40A(2), other than specified in draft form 3CD.
8)	Stocks are valued at cost
9)	No expenditure of personnel nature recorded in the books.
10)	In respect of any expenditure, sometimes it was not possible to maintain voucher/supporting documents. But We assured that they related to the business and normal in the course of business.
11)	During the year, no amount provided in profit & loss account for prior period items.
12)	During the year, no penalty or fine levied for contravening any law.
13)	During the year, I have physically verified items of inventories at reasonable interval.
14)	Depreciation, if any, has been provided as per Income Tax Act, 1961
15)	No other deductions other than those mentioned in clause 33 of Form 3CD is available

16)	The method of accounting followed is as per clause 13(a) which has been consistently followed in the immediately preceding previous year.				
17)	The figurative data as under :				
	Balance Sheet Data			Profit & Loss Data	
	Sr. No.	Particulars	Amount (₹)	Particulars	Amount (₹)
	1	Cash Balance	9,57,729.00	Sales	-
	2	Bank Balance	61,902.00	Purchase	2,39,38,421.00
	3	Sundry Creditors	36,41,427.00		
	4	Loan & Advances	90,000.00		
	5	Closing Stock	2,41,96,765.00		

Thanking you

For, M/s. Neo Infrastructure

(Partner)