JITESH & PATEL ASSOCIATES
Chartered Accountants
email : ca.jiteshpatel@gmail.com

JITESH R. PATEL
B.Com., F.C.A., I.S.A.

910, LOHA BHAVAN
Nr. Old High Court
Navrangpura
Ahmedabad - 380 009
Tele : (O) 2754 2113
(M) 98254 72998

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 the rule 6G

1. We have examined the balance sheet as on **31 March 2019**, and the profit and loss account for the period beginning from **01 April 2018** to ending on **31 March 2019**, attached herewith, of **SOHAM PROCON, 404/E, SAHAJANAND SHOPPING CENTER, OPP. SWAMINARAYAN TEMPLE, SHAHIBAUG, AHMEDABAD, GUJARAT-380004, PAN - ACRFS7963B**

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 404/E, SAHAJANAND SHOPPING CENTER, OPP. SWAMINARAYAN TEMPLE, SHAHIBAUG, AHMEDABAD, GUJARAT-380004 and NIL branches.

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

   (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 assessee as at **31 March 2019** ;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:

For Jitesh Patel & Associates
Chartered Accountants
FRN : 104304W

Place : Ahmedabad
Date : 16/09/2019

Jitesh R. Patel
Proprietor
M No. : 044196
UDIN : 19044196AAAABV5510

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

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

PART - A

1.	Name of the assessee	**SOHAM PROCON**
2.	Address	**404/E, SAHAJANAND SHOPPING CENTER, OPP. SWAMINARAYAN TEMPLE, SHAHIBAUG, AHMEDABAD, GUJARAT-380004**
3.	Permanent Account Number (PAN)	**ACRFS7963B**
4.	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	**Yes** **Annexure No - 1**
5.	Status	**Partnership Firm**
6.	Previous year	**From 01/04/2018 To 31/03/2019**
7.	Assessment year	**2019-2020**
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.	Annexure No. : 2
9. (b)	If there is any change in the partners or members or in their profit sharing ratios since the last date of preceding year, the particulars of such change.	
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)	Annexure No. : 3
10. (b)	If there is any change in the nature of business or profession, the particulars of such change.	
11. (a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Annexure No. : 4
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.)	
11. (c)	List of books of account and nature of relevant documents examined.	
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
13. (a)	Method of accounting employed in the previous year.	Mercantile system

M.No. 44190
AHMEDABAD

13. (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
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.	
13. (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
13. (e)	if answer to (d) above is in the affirmative give details of such adjustments:	
13. (f)	Disclosure as per ICDS	Yes Annexure No. : 5
14. (a)	Method of valuation of closing stock employed in the previous year.	At cost
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
15.	Give the following particulars of the capital assets converted into stock in trade:-	No
15. (a)	Description of capital asset;	
15. (b)	Date of acquisition;	
15. (c)	Cost of acquisition;	
15. (d)	Amount at which the asset is converted into stock-in-trade	
16.	Amounts not credited to the profit and loss account, being, -	NIL
16. (a)	the items falling within the scope section 28	
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 refunds are admitted as due by the authorities concerned;	NIL
16.(c)	escalation claims accepted during the previous year;	NIL
16.(d)	any other item of income;	NIL
16.(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:	No
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 :-	Annexure No. : 6
18. (a)	Description of asset/block of assets	
18. (b)	Rate of depreciation.	
18. (c)	Actual cost of written down value, as the case may be.	
18. (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-	
18. (d)(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,	
18. (d)(ii)	Change in rate of exchange of currency, and	
18. (d)(iii)	Subsidy or grant or reimbursement, by whatever name called.	
18. (e)	Depreciation allowable.	

JITESH PATEL & ASSOCIATES
M.No. 44196
AHMEDABAD
CHARTERED ACCOUNTANTS

18. (f)	Written down value at the end of the year.	
19.	Amounts admissible under sections: 32AC, 32AD, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iia), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35(ABB), 35(AC), 35(AD), 35(CCA), 35(CCB), 35(CCC), 35(CCD), 35D, 35DD, 35DDA, 35E :- (a)Debited to Profit and Loss Account and Allowable (b)Not Debited to profit and Loss Account.	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
20. (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	NIL
21. (b)	Amounts inadmissible under section 40(a):-	Annexure No. : 7
21. (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;	Annexure No. : 8
21. (d)	Disallowance/ deemed income under section 40A(3):	Yes
21. (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:	
21. (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
21. (e)	provision for payment of gratuity not allowable under section 40A(7).	
21. (f)	any sum paid by the assessee as an employer not allowable under section 40A(9);	NIL
21. (g)	particulars of any liability of a contingent nature;	NIL
21. (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
21. (i)	Amounts inadmissible under the proviso to section 36(1)(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).	Annexure No. : 9
24.	Amounts deemed to be profits and gains under section 32AC, 32AD or 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 clause (a), *(b)*, (c), (d), (e), *(f)* or (g) of section 43B, the liability for which:--	NIL
26.(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	

M.No. 44195
AHMEDABAD
CHARTERED ACCOUNTANTS

26.(A)(a)	paid during the previous year;	
26.(A)(b)	not paid during the previous year;	
26.(B)	was incurred in the previous year and was	Annexure No. : 10
26.(B)(a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	
26.(B)(b)	not paid on or before the aforesaid date. (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 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
27. (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 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 reffered to in section 56(2)(viib), if yes, please furnish the details of the same.	NA
29.(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56	No
29.(b)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56?	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
30.(a)	Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92Ce, has been made during the previous year	No
30.(b)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B	No
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 :—	Annexure No. : 11 (a)
31.(a)(i)	name, address and Permanent Account Number (if available with the assessee) of the lender or depositor;	
31.(a)(ii)	amount of loan or deposit taken or accepted;	
31.(a)(iii)	whether the loan or deposit was squared up during the previous year;	
31.(a)(iv)	maximum amount outstanding in the account at any time during the previous year;	

JITESH PATEL & ASSOCIATES
M.No. 44195
AHMEDABAD
CHARTERED ACCOUNTANTS

31.(a)(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;	
31.(a)(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.	
31.(b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-	Annexure No. : 11 (b)
31.(b)(i)	name, address and Permanent Account Number (if available with the assessee) of the person from whom specified sum is received.	
31.(b)(ii)	amount of specified sum taken or accepted;	
31.(b)(iii)	whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
31.(b)(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.)	
31.**(ba)**	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account	None
31.**(bb)**	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasions from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year	None
31.**(bc)**	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasions to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account, during the previous year	None
31.**(bd)**	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasions to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year	None
31. (c)	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year: -	Annexure No. : 11 (c)
31. (c)(i)	name, address and permanent Account Number (if available with the assessee) of the payee;	
31. (c)(ii)	amount of the repayment;	
31. (c)(iii)	maximum amounts outstanding in the account at any time during the previous year;	

M.No. 44188
AHMEDABAD
CHARTERED ACCOUNTANTS

31. (c)(iv)	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
31. (c)(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.	
31.(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:—	None
31.(d)(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;	
31.(d)(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.	
31.(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:—	None
31.(e)(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;	
31.(e)(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:	No
32. (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
32. (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
32. (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
32. (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.	No
33.	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	Annexure No. : 12
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:	Annexure No. : 13 Yes

M.No. 44198
AHMEDABAD
CHARTERED ACCOUNTANTS

(b)	whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details	Annexure No. : 14 Yes
(c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	Annexure No. : 15 Yes
35.(a)	In the case of a trading concern, give quantitative details of principal items of goods traded :	None
(i)	Opening Stock;	
(ii)	purchases during the previous year;	
(iii)	sales during the previous year;	
(iv)	closing stock;	
(v)	shortage/excess, if any	
35.(b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :	None
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.	
36.	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form:-	NA
36. (a)	total amount of distributed profits;	
36. (b)	amount of reduction as referred to in section 115-O(1A)(i);	
36. (c)	amount of reduction as referred to in section 115-O(1A)(ii);	
36. (d)	total tax paid thereon;	
36. (e)	dates of payment with amounts.	
36 (A)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2	No

M.No. 44166
AHMEDABAD
CHARTERED ACCOUNTANTS

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	No
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:	Annexure No. : 16

Serial number	Particulars	Previous year	Preceding previous year
1.	Total turnover of the assessee	10,93,99,001.00	35,77,19,900.00
2.	Gross profit/ turnover	0.00	0.00
3.	Net profit/ turnover	4.72	5.48
4.	Stock-in-trade/ turnover	0.00	0.00
5.	Material consumed/ finished goods produced	0.00	0.00

(The details required to be furnished for principal items of goods traded of manufactured or services rendered)

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 along with details of relevant proceedings	No
42	Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B	No
43	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286	No

For, SOHAM PROCON

PARTNER

FOR Jitesh Patel & Associates
Chartered Accountants
FRN. :0104304W

Jitesh R. Patel
Proprietor
M No. : 044196

Place : Ahmedabad
Date : 16/09/2019

SOHAM PROCON
404/E, SAHAJANAND SHOPPING CENTER, OPP. SWAMINARAYAN TEMPLE, SHAHIBAUG, AHMEDABAD, GUJARAT-380004

Annexures Forming Part of 3CD For The Period Ended on 31 March 2019

ANNEXURE NO :- 1

Detail of indirect taxes applicable					
Sno	Nature of Registration	State	Other Indirect Tax/Duty	Description (Not for E-filing)	Reg. No.
1	Goods and Service Tax				24AOHFS7963B1ZH

ANNEXURE NO :- 2

Name of partner & there profit sharing ratio 9(a)		
Sno	Partner's Name	Profit Ratio (%)
1	Dhaval Maheshkumar Patel	5
2	Kanubhai Ambalal Patel	10
3	Mehul Natvarlal Shah	10
4	Narendrakumar Jivanlal Patel	35
5	Rakesh Rameshchandra Patel	15
6	Vipulkumar Jivanlal Patel	25
7	Dhaval M Patel	4.25
8	Mehul N Shah	4.25
9	Narendrakumar J Patel	29.75
10	Rakeshbhai R Patel	12.75
11	Vipulkumar J Patel	21.25
12	Ashokbhai K Patel	5
13	Dhruv Mehul Shah	4.25
14	Navneetbhai P Patel	3.5
15	Sandip H Barot	15

ANNEXURE NO :- 3

Nature of Business & Profession 10 (a)			
Sno	Sector	Sub Sector	Code
1	CONSTRUCTION	Other construction activity n.e.c.	06010

JITESH PATEL & ASSOCIATES
M.No. 44198
AHMEDABAD
CHARTERED ACCOUNTANTS

ANNEXURE NO :- 4

List of Books								
Books of Account Prescribed U/s 44AA		Books of Account Maintained						Books of Account Examined
Sno	Books Prescribed	Books Maintained	Address 1	Address 2	City/Town/District	State	Pin Code	Books Examined
1	None	Cash Book, Bank Book, Purchase & Sales Register, Journal Register & General Ledgers	404-F, Shahajanand and Shopping Center, Opp Swaminarayan Temple	Shahibaug	Ahmedabad	GUJARAT	380004	Cash Book, Bank Book, Purchase & Journal Register & General Ledgers

ANNEXURE NO :- 5

Disclosure as per ICDS		
Sno	ICDS	Disclosure
1	ICDS I - Accounting Policies	i. Accounts are prepared on mercantile system of Accounting. Considering the materiality concept, no provision for unpaid exp and prepaid exp for small amount is made.
2	ICDS I - Accounting Policies	ii. Accounting Conventions : The accounts have been prepared using historical cost convention and on the basis of a going concern, with revenues recognised and expenses accounted on accrual basis and to the extent realisable and payable with reasonable certainty. Accounting policies not referred to otherwise are consistents with Generally Accepted Accounting Principles
3	ICDS I - Accounting Policies	iii Basis of Preparation : The financial statement have been prepared under the historical cost convention and in accordance with the generally accepted accounting principles as adopted consistently by the firm.
4	ICDS II - Valuation of Inventories	i. Raw materials, Stores are valued at cost excluding GST and other taxes or net realisable value, which ever is less. WIP is valued at cost calculated using percentage completion method. ii. Finished goods are valued at cost.
5	ICDS III - Construction Contracts	Not Applicable
6	ICDS IV - Revenue Recognition	i. Revenue is accounted on the basis of percentage of completion method. ii. Interest On refund of taxes is recognized in the year in which it is received. iii. Revenue is recognised to the extent it is probable that the economic benefits will flow to the firm and the revenue can be reliably measured
7	ICDS V - Tangible Fixed Assets	i. Fixed assets are stated at cost of acquisition or construction,less accumulated depreciation.
8	ICDS V - Tangible Fixed Assets	ii. The day to day repairs and maintenance expenses to fixed assets are charged to profit and loss. However, the expenditure to fixed assets which add to the future economic benefits of asset is added to the cost of fixed assets.

JITESH PATEL & ASSOCIATES * CHARTERED ACCOUNTANTS * M.No. 44198 AHMEDABAD

SOHAM PROCON

404/E, SAHAJANAND SHOPPING CENTER, OPP. SWAMINARAYAN TEMPLE, SHAHIBAUG, AHMEDABAD, GUJARAT-380004

Annexure : 6

Depreciation allowable as per Income Tax Act for the period ended on 31/3/2019

				--ADDITIONS--		--DEDUCTIONS--								
S.No	Description/Block of asset	Opening WDV	Rate	180 Days OR more	Less Than 180 Days	180 Days OR more	Less Than 180 Days	Capital Gain	Total	Depreciation	Add. Depreciation	Total Depreciation	Closing WDV	Block Nil(Y/N)
1	Air conditoner	14596.20	15 %			0.00	0.00	0.00	14596.20	2189.43	0.00	2189.43	12406.77	N
2	computer and printer	10471.20	40 %			0.00	0.00	0.00	10471.20	4188.48	0.00	4188.48	6282.72	N
3	Container Office	108392.40	10 %			0.00	0.00	0.00	108392.40	10839.24	0.00	10839.24	97553.16	N
	Total	133459.80		0.00	0.00	0.00	0.00	0.00	133459.80	17217.15	0.00	17217.15	116242.65	

M.No. 44198
AHMEDABAD

9	ICDS V - Tangible Fixed Assets	iii. In the case of disposal of fixed assets,the difference between the carrying amount of fixed assets and its sale value is recognised in the statement of profit and loss account in the year in which such asset is disposed.
10	ICDS V - Tangible Fixed Assets	iv. Fixed Assets are stated at written down value. Depreciation on fixed assets is calculated on written down value as per the rates prevailing under I. T. Rules.
11	ICDS VII - Government Grants	Not Applicable
12	ICDS IX - Borrowing Costs	Not Applicable
13	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	i. Provisions for expenditure is made on the basis of reasonable estimate and amount of actual expenditure incurred in the subsequent year before finalization of account and confirmed by the management. ii. Contingent Assets :- Nil iii. Contingent liability- Nil

ANNEXURE NO :- 7-3

TDS Not Deducted 40(a)(ia)									
Sno	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN	Address 1	Address 2	City/Town/ District	Pincode
1	31/03/2019	214349	Interest	PNB Housing Finance Ltd	AAACP5082N	9th floor, Antriksh Bhavan,	Gandhi Marg,	New Delhi	110001

ANNEXURE NO :- 8

Interest/Remuneration/Commission/Salary/Bonus u/s 40b/40(ba)						
Sno	Particular	Section	Amount debited to P/L A/c	Amount admissible	Amount inadmissible	Remarks
1	Interest	40(b)/40(ba)	1,34,49,385.00	1,34,49,385.00	0.00	0.00
2	Remuneration	40(b)/40(ba)	81,29,226.00	81,29,226.00	0.00	0.00
3	Commission	40(b)/40(ba)	0.00	0.00	0.00	0.00
4	Salary	40(b)/40(ba)	0.00	0.00	0.00	0.00
5	Bonus	40(b)/40(ba)	0.00	0.00	0.00	0.00

ANNEXURE NO :- 9

Particulars of payments made to persons specified under sections 40 A(2)(b)					
Sno	Name of Related Party	PAN No	Relation	Nature	Payment made(Amount)
1	Dhaval Maheshkumar Patel	ANZPP9756C	Partner	Interest	7,08,042.00
2	Kanubhai Ambalal Patel	ABYPP8039R	Partner	Interest	8,44,552.00
3	Mehul Natvarlal shah	AIQPS4113F	Partner	Interest	13,19,574.00
4	Narendrakumar Ambalal Patel	ABCPP1729Q	Partner	Interest	47,80,385.00

M.No. 44198
AHMEDABAD
CHARTERED ACCOUNTANTS

5	Rakesh Rameshchandra Patel	AQCPP1410H	Partner	Interest	21,15,005.00
6	Vipulkumar Jivanlal Patel	AGMPP5344G	Partner	Interest	37,36,498.00
7	Dhaval Maheshkumar Patel	ANZPP9756C	Partner	Remuneration	4,06,461.00
8	Kanubhai Ambalal Patel	ABYPP8030R	Partner	Remuneration	8,12,923.00
9	Mehul Natvarlal shah	AIQPS4111F	Partner	Remuneration	8,12,923.00
10	Narendrakumar Jivanlal Patel	ABCPP1729Q	Partner	Remuneration	28,45,229.00
11	Rakesh Rameshchandra Patel	AQCPP1410H	Partner	Remuneration	12,19,384.00
12	Vipulkumar Jivanlal Patel	AGMPP5344G	Partner	Remuneration	20,32,307.00
13	Ashokbhai K Patel	ABYPP8037B	Partner	Interest	50,025.00
14	Dhruv M Shah	EKUPS3480A	Partner	Interest	84,510.00
15	Navneetbhai P Patel	ABBPP5473C	Partner	Interest	38,981.00
16	Mahesh K Patel	ABYPP8038D	Nephew of Partner	Interest	61,500.00
17	Manushi M Patel	DRRPP1073D	Grand Daughter of Partner	Interest	5,45,600.00

ANNEXURE NO :- 10

Liability Incurred During the previous year					
Sno	Section	Nature of Laibility	Amount incurred in prv. year but remaining outstanding on last day of prv. year.	Amount paid/set off before the due date of filing return/date upto which reportd in the tax audit report,whichever earlier.	Amount Unpaid on the due date of filing return/date upto which reportd in the tax audit report,whichever earlier.
1	Sec 43B(a)-tax , duty,cess,fee etc	Professional Tax	480.00	480.00	0.00

ANNEXURE NO :- 11

Particulars of Acceptance of Loan or Deposit in an Amount Exceeding the Limit Specified u/s 269SS during the previous year (Clause 31(a))								
Sno	Name	Address	PAN No	Amount of Loan Accepted	Whether Loan Squared up	Maximum Amount Outstanding	Whether the Loan or Deposit was Accepted by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft
1	Sejal Maheshkumar Patel	2, Akshat Bunglows, Shilaj, Ahmedabad	BPBPP6794P	6,00,000.00	Yes	6,00,000.00	Cheque	Account Payee Cheque

M.No. 44198
AHMEDABAD

2	Indian Steel	811, Loha Bhavan, Opp. Old High Court, Navrangpura, Ahmedabad - 380009	AAOFI0514M	15,00,000.00	Yes	15,00,000.00	Cheque	Account Payee Cheque
3	Kanubhai A Patel	25, Shubhalabh Society, Sola Road, Ghatlodia, Ahmedabad	ABYPP8039R	30,20,697.00	No	32,25,256.00	Cheque	Account Payee Cheque
4	Krishnakant C Thakkar	Sector -1, Kalhar Bungalows, Rancharda, Babdoli, Kalol	ABAPT5653P	1,85,00,000.00	No	1,87,49,670.00	Cheque	Account Payee Cheque
5	Mahesh Bechardas Oza	Ahmedabad	AABPO6011A	29,30,000.00	No	29,68,700.00	Cheque	Account Payee Cheque

Particulars of Acceptance of Loan or Deposit in an Amount Exceeding the Limit Specified u/s 269SS during the previous year (Clause 31(b))								
Sno	**Name**	**Address**	**PAN No**	**Amount of Loan Accepted**	**Whether Loan Squared up**	**Maximum Amount Outstanding**	**Whether the Loan or Deposit was Accepted by Cheque or Bank Draft or Electronic Clearing System**	**If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft**
1	Sucheeta B Shah	D/4, Aryaman Flat, Jodhpur, Ahmedabad - 380015	GIOPS5410G	13,87,425.00	0.00	8508575	Cheque	Account Payee Cheque
2	Hemalkumar Ranjitbhai Jadav	8, Robina House, Garden Way, Stonebridge, London, NW10 0PQ		6,25,000.00	0.00	7975001	Cheque	Account Payee Cheque
3	Harshvardhan P Dave	804, Vraj Vihar Tower, Nr. Premnatirth Derasar, Jodhpur Gam, Satellite, Ahmedabad - 380007	AAGPD9401M	99,40,000.00	0.00	1846000	Cheque	Account Payee Cheque

M.No. 44186
AHMEDABAD
CHARTERED ACCOUNTANTS

4	Stella Johson Christian	H/308, Rajyash Ratnavita Flat, B/h G B Shah College, Vasna, Ahmedabad	ACIPC7080N	74,56,000.00	0.00	4256000	Cheque	Account Payee Cheque
5	Sujikumar Srivastav	103, Maya Shree Appartment, Bhramsthan Road, Sheikhpura Raker pura, Patna, Bihar 800014	AKIPS7400D	68,62,000.00	0.00	1362000	Cheque	Account Payee Cheque
6	Vanita Haiharidas	4, Kameshwar Vihar, Opp. Shivranjani Society, 132ft Ring Road, Satellite, Ahmedabad - 380015	AAXPH1644L	1,00,38,910.00	0.00	10134000	Cheque	Account Payee Cheque
7	Gayatri Jasubhai Valad	264, Prajapati Vas, Daduka-1, Sanand, Ahmedabad - 382110	AYNPV8332K	45,00,000.00	0.00	4500000	Cheque	Account Payee Cheque
8	Smruti Bharat Shah	26, Park Hill Society, Opp. Satya Trivedi Tower, Ramdevnagar, Satellite, Ahmedabad - 380015	ANZPS6466Q	5,00,000.00	0.00	500000	Cheque	Account Payee Cheque
9	Devyani H Mehta	19, Vrundavan Flat, Paldi, Ahmedabad	AGIPM5343A	95,35,000.00	0.00	8815000	Cheque	Account Payee Cheque
10	Vishalkumar P Bhatt	I 202, Sadguru Sanidhya, Nr. Express Highway, Ramol, Jantanagar, Ahmedabad - 382440	AUSPB3696D	33,01,000.00	0.00	3301000	Cheque	Account Payee Cheque
11	Devashi Bohl	5, Hare Residency, Prahladnagar, Ahmedabad - 380015	AATPG7202P	71,83,750.00	0.00	7183750	Cheque	Account Payee Cheque

JITESH PATEL & ASSOCIATES CHARTERED ACCOUNTANTS M.No. 44198 AHMEDABAD

12	Koushal M Joshi	D/802, Sukan Silver, Kudasan, Gandhinagar	ADVPJ7847A	27,59,380.00	0.00	8575000	Cheque	Account Payee Cheque
13	Ajaykumar K Tripathi	B-11, Sharnam -12, Opp. Green Acres, Vejalpur, Ahmedabad - 380015	AEXPT8347R	85,09,000.00	0.00	5390000	Cheque	Account Payee Cheque
14	Kapilkumar R Agrwal	1, Shukan-121, Parpada Road, Palanpur, Banaskantha - 385001	AEQPA0627M	75,55,000.00	0.00	2055000	Cheque	Account Payee Cheque
15	Pooja S Varma	B/501, Swati Apartment - 2, B/h D-Mart Showroom, Jivarajpark, Ahmedabad - 380051	AORPV4801K	13,61,000.00	0.00	7925000	Cheque	Account Payee Cheque
16	Ankit Machhar	B 45, Avani Hills, Nr. Avani Raw House, B/h Satellite Tower, Ahmedabad - 380015	AQSPM4090E	73,57,000.00	0.00	4425000	Cheque	Account Payee Cheque
17	Amita V Panchol	90, Jaybharat Society, Nr. Ankur School, Paldi, Ahmedabad -380007	AZUPP0338H	90,40,000.00	0.00	9325000	Cheque	Account Payee Cheque
18	Shrawan kumar Goyal	Janki Nagar, Nagar Palika Parishad Nautanwa, Maharaganj, Uttarpradesh	AHTPG6845K	15,39,000.00	0.00	1539000	Cheque	Account Payee Cheque

PATEL & ASSOCIATES
M.No. 44198
AHMEDABAD
CHARTERED ACCOUNTANTS

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

(Clause 31(c))

Sno	Name	Address	PAN No	Amount of Repayment	Maximum Amount Outstanding	Whether the Repayment was made by Cheque or Bank Draft or use of Electronic Clearing System through a Bank Account	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
1	Mahesh Karshanbhai Patel	38, Shalin Residency, Shilaj, Ahmedabad	ABYPP8038Q	20,14,305.00	19,38,555.00	Cheque	Account Payee Cheque
2	Manushi Maheshbhai Patel	Ahmedabad	DRAPP1073D	59,03,807.00	54,12,767.00	Cheque	Account Payee Cheque
3	Sejal Maheshkumar Patel	2, Akshahi Bunglows, Shilaj, Ahmedabad	BPBPP6794P	6,00,000.00	6,00,000.00	Cheque	Account Payee Cheque
4	Indian Steel	811, Loha Bhavan, Opp. Old High Court, Navrangpura, Ahmedabad - 380009	AACFI0514M	15,00,000.00	15,00,000.00	Cheque	Account Payee Cheque
5	Ishan Amit Joshi	29, Satyanarayan Society-2, Opp. Bank of Baroda, Vejalpur, Ahmedabad - 380051	ADOPJ5665B	54,10,000.00	54,10,000.00	Cheque	Account Payee Cheque
6	Shrawan Kumar Goyal	Janki Nagar, Nagar Palika Parishad Nautanwa, Maharajganj, Uttarpradesh	AHTPG8845K	15,39,000.00	15,39,000.00	Cheque	Account Payee Cheque

ANNEXURE NO :- 12

Deductions under Chapter VIA or Chapter III			
Sno	Section	Gross Amount	Amount admissible as per Income-tax Act, 1961
1	80G	57,000.00	28,500.00

JITESH PATEL & ASSOCIATES
M.No. 44198
AHMEDABAD
CHARTERED ACCOUNTANTS

ANNEXURE NO :- 13

TDS Details as per chapter XVII-B & XVII-BB

Sno	TAN No.	Section	Nature of Payment	Total Amount Paid/ Received as per nature specified in the column 3	Total Amount on which Tax is required to be deducted/ collected out of column 4	Total Amount on which Tax was deducted or collected at specified rate out of column 5v	Amount of Tax deducted or collected out of column 6	Total Amount on which tax was deducted or collected at less than specified rate out of Column 7	Amount of tax deducted/ collected on column 8	Amount of Tax deducted or collected not deposited to the credit of the central govt. Out of column 6 & 8
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	AHMS26728C	194C	Payments to contractor and sub-contractors	58,66,424.00	57,67,774.00	57,67,774.00	61,916.00	0.00	0.00	0.00
2	AHMS26728C	194J	Fees for professional or technical services	5,37,500.00	4,47,000.00	4,47,000.00	44,700.00	0.00	0.00	0.00
3	AHMS26728C	194A	Interest other than interest on securities	15,84,897.00	13,69,348.00	11,54,799.00	1,15,480.00	0.00	0.00	0.00
4	AHMS26728C	194H	Commission or brokerage	13,31,730.00	13,31,730.00	13,31,730.00	66,586.00	0.00	0.00	0.00
5	AHMS26728C	194IA	TDS on Purchase of Immovable Property	15,00,00,000.00	15,00,00,000.00	15,00,00,000.00	15,00,000.00	0.00	0.00	0.00

ANNEXURE NO :- 14

TDS Statement Details

Sno	TAN No.	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contain information about all transaction which are required to be reported
1	AHMS26728C	Form 26Q	31/07/2018	15/07/2018	Yes
2	AHMS26728C	Form 26Q	31/10/2018	11/10/2018	Yes
3	AHMS26728C	Form 26Q	31/01/2019	18/01/2019	Yes
4	AHMS26728C	Form 26Q	31/05/2019	29/04/2019	Yes

PATEL & ASSOCIATES
M.No. 44198
AHMEDABAD
CHARTERED ACCOUNTANTS

ANNEXURE NO :- 15

Interest details paid u/s 201(1A), or 206C(7)				
Sno	TAN No.	Amount of interest u/s 201(1A)/206C(7) is payable	Amount paid out of column(2) along with date of payment	Dates of payment
1	AHMS26728C	2.00	2.00	06/04/2018
2	AHMS26728C	536.00	536.00	08/09/2018
3	AHMS26728C	12.00	12.00	30/01/2019

ANNEXURE NO :- 16

Accounting Ratios Current Year(Clause 40)			
Sno	Description	Formula	Ratio
1	Total Turnover		10,93,99,001.00
2	Gross Profit Ratio(%)	0 / 109399001 * 100	0 %
3	Net Profit Ratio(%)	5167568 / 109399001 * 100	4.72 %
4	Stock Turnover Ratio(%)	0 / 109399001 * 100	0 %
5	Material Consumed/Finished Goods Produced	0 / 0 * 100	0 %

Accounting Ratios Previous Year(Clause 40)			
Sno	Description	Formula	Ratio
1	Total Turnover		35,77,19,900.00
2	Gross Profit Ratio(%)	0 / 357719900 * 100	0 %
3	Net Profit Ratio(%)	19606100 / 357719900 * 100	5.48 %
4	Stock Turnover Ratio(%)	0 / 357719900 * 100	0 %
5	Material Consumed/Finished Goods Produced	0 / 0 * 100	0 %

M.No. 44198
AHMEDABAD
CHARTERED ACCOUNTANTS

For, SOHAM PROCON

PARTNER