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 2015 and the Profit and loss account for the period beginning from 2014-04-01 to ending on 2015-03-31 attached herewith, of VRUNDAVAN BUILDCON 17, , Vrundavan Bunglows part-1 Thaltej , AHMEDABAD, GUJRAT, 380052 AAJFV7316B, [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 17, Vrundavan Bunglows part-1 Thaltej AHMEDABAD 380052, 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, 2015 ;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 |
|---|---|---|
| 1 | Others. | On the Basis of Test Check undertaken by us, We report the Following * Books of Accounts are maintained by asssesee under computerised system of accounting. * The Valuation of Closing Stock is taken, Valued & Certified by Management and we have relied on the same as necessary evidence are not in possession of the assessee also accurcy of Quantitative Details are not verified by us as no such necessary details are provided to us for giving openion and we have only submitting the data provided by assesse. * it is informed by assessee that no personal expenditure are debited to Profit and Loss account. And it is not possible for us to differentiate Personal expenditure , if there be any from the books & records provided for verification. * T D S Returns/ Vat Returns/ Service Tax Returns could not be verified with the Books of Accounts. |
| 2 | Others. | * It is not possible for us to verify whether tha Payments / expenditure made otherwise than by account payee cheque or Bank Draft as necessary evidence are not in possession of the assessee. |
| 3 | Others. | * EXPENSES RELATED TO EXEMPT INCOME COULD NOT BE ASCERTAINED AS SEPERATE DATA IS NOT MAINTAINED BY ASSESSEE * It is not Possible for us to verify / ascertain prior period items * T D S defaults / copy of Returns filed are not provided to us for varification. And only tax paid challans are provided . Therefore it is not possible for us to calculate either interest and / or penalty leviable under the captioned subject. * We have given the above Report on the basis of data/ documents provided by client for our verification and we have appllied test check basis for forming our openion. |

Place GANDHINAGAR

Date 12/09/2015

Name SUNIL PARMAR

Membership Number 043974

FRN (Firm Registration Number) 129254W

Address F/I, SKY VIEW COMPLEX,, GANDHINAGAR, GUJRAT, 382022

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 | VRUNDAVAN BUILDCON |
| 2 | Address | 17, , Vrundavan Bunglows part-1 Thaltej , AHMEDABAD, GUJRAT, 380052 |
| 3 | Permanent Account Number (PAN) | AAJFV7316B |
| 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 | AAJFV7316BSD001 |
| 2 | Sales VAT/Tax GUJRAT | 24074303874 |

| | | |
|---|---|---|
| 5 | Status | Firm |
| 6 | Previous year from | 2014-04-01 to 2015-03-31 |
| 7 | Assessment Year | 2015-16 |
| 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 ? | No |

| Name | Profit Sharing Ratio (%) |
|---|---|
| BHARGAV VISHALBHAI AHIR | 0 |
| DHRUVEN KALPESHBHAI AHIR | 0 |
| JAYSHREEBEN VISHALBEN AHIR | 0 |
| JYOTIBEN KALPESHBHAI AHIR | 0 |
| KALPESHBHAI NAJABHAI AHIR | 0 |
| VISHALBHAI NAJABHAI AHIR | 0 |

| | | | |
|---|---|---|---|
| 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 | Property Developers | 0403 |

| | | | |
|---|---|---|---|
| 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 | No |

| Books prescribed |
|---|
| |

| | | |
|---|---|---|
| 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 |
|---|---|---|---|---|---|
| CASH BOOK, BANK BOOK, SALES REGISTER, PURCHASE,JOURNAL,LEDGER | 17, | Vrundavan Bunglows part-1 | AHMEDABAD | GUJRAT | 380052 |

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

| Books Examined |
|---|
| CASH BOOK, BANK BOOK, SALES REGISTER, PURCHASE,JOURNAL,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 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. | AT COST OR MARKET VALUE WHICHEVER IS LESS |
| 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/ Class of Assets | Rate of depreciation (In Percent-age) | Opening WDV (A) | Additions: Purchase Value (1) | MOD-VAT (2) | Change in Rate of Ex-change (3) | Subsidy/ Grant (4) | Total Value of Purchases (B) (1+2+3+4) | Deductions (C) | Depreciation Allowable (D) | Written Down Value at the end of the year (A+B-C-D) |
|---|---|---|---|---|---|---|---|---|---|---|
| Nil | | | | | | | | | | |

*** For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page**

19 Amounts admissible under sections :

| 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 relevant 14provisions of Income-tax Act, 1961 or Income-tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf. |
|---|---|---|
| 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)]

| Description | Amount |
|---|---|

20 b Details of contributions received from employees for various funds as referred to in section 36(1)(va):

| Nature of fund | Sum received | Due date for payment | The actual amount paid | The actual date of payment to |
|---|---|---|---|---|

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| | | from employees | | | authorities |
|---|---|---|---|---|---|

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

Capital expenditure

| Particulars | Amount in Rs. |
|---|---|

Personal expenditure

| Particulars | Amount in Rs. |
|---|---|

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

| Particulars | Amount in Rs. |
|---|---|

Expenditure incurred at clubs being entrance fees and subscriptions

| Particulars | Amount in Rs. |
|---|---|

Expenditure incurred at clubs being cost for club services and facilities used.

| Particulars | Amount in Rs. |
|---|---|

Expenditure by way of penalty or fine for violation of any law for the time being force

| Particulars | Amount in Rs. |
|---|---|

Expenditure by way of any other penalty or fine not covered above

| Particulars | Amount in Rs. |
|---|---|

Expenditure incurred for any purpose which is an offence or which is prohibited by law

| Particulars | Amount in Rs. |
|---|---|

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

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

(A) Details of payment on which tax is not deducted:

| Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee,if avaliable | Address Line 1 | Address Line 2 | City or Town or District | Pincode |
|---|---|---|---|---|---|---|---|---|

(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 section200(1):

| Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee,if avaliable | Address Line 1 | Address Line 2 | City Town or District | Pincode | Amount of tax deducted |
|---|---|---|---|---|---|---|---|---|---|

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

(A) Details of payment on which tax is not deducted:

| Date of payment | Amount of payment | Nature payment | of Name of the payee | PAN of the payee,if avaliable | Address Line 1 | Address Line 2 | City or Town or District | Pincode |
|---|---|---|---|---|---|---|---|---|
| 2014-09-25 | 105000 | PRINTING EXPS | EYECON DESIGN PVT LTD | | AHMEDABAD | | AHMEDABAD | 380052 |

(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.

| Date of payment | Amount of payment | Nature of payment | Name of the payer | PAN of the payee,if avaliable | Address Line 1 | Address Line 2 | City or Town or District | Pincode | Amount of tax deducted | Amount out of (VI) deposited, if any |
|---|---|---|---|---|---|---|---|---|---|---|

| | |
|---|---|
| (iii) fringe benefit tax under sub-clause (ic) | 0 |
| (iv) wealth tax under sub-clause (iia) | 0 |
| (v) royalty, license fee, service fee etc. under sub-clause (iib). | 0 |

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

| Date of payment | Amount of payment | Name of the payee | PAN of the payee,if avaliable | Address Line 1 | Address Line 2 | City | Pincode |
|---|---|---|---|---|---|---|---|

| | |
|---|---|
| (vii) payment to PF /other fund etc. under sub-clause (iv) | 0 |
| (viii) tax paid by employer for perquisites under sub-clause (v) | 0 |

(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;

| Particulars | Section | Amount debited to P/L A/C | Amount Admissible | Amount Inadmissible | Remarks |
|---|---|---|---|---|---|
| Interest | 40b | 6856704 | 6856704 | 0 | INT@12 |

(d) Disallowance/deemed income under section 40A(3):

On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details: Yes

| Date Of Payment | Nature Of Payment | Amount in Rs | Name of the payee | 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 chequq 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

| Date Of Payment | Nature Of Payment | Amount in Rs | Name of the payee | Permanent Account Number of the payee, if available |
|---|---|---|---|---|

(c) Provision for payment of gratuity not allowable under section 40A(7) 0

(f) Any sum paid by the assessee as an employer not allowable under section 40A(9) 0

(g) Particulars of any liability of a contingent nature

| Nature Of Liability | Amount in Rs. |
|---|---|

(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

| Nature Of Liability | Amount in Rs. |
|---|---|

(i) Amount inadmissible under the proviso to section 36(1)(iii) 0

22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 0

23 Particulars of any payment made to persons specified under section 40A(2)(b).

| Name of Related Person | PAN of Related Person | Relation | Nature of trasaction | Payment Made(Amount) |
|---|---|---|---|---|

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

| Section | Description | Amount |
|---|---|---|
| Nil | | |

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

| Name of Person | Amount of income | Section | Description of Transaction | Computation if any |
|---|---|---|---|---|
| Nil | | | | |

26 (i)* In respect of any sum referred to in clause (a), (b), (c), (d), (e) or (f) of section 43B, the liability for which:-

26 (i)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 :-

26 (i)(A)(a) Paid during the previous year

| Section | Nature of liability | Amount |
|---|---|---|
| Nil | | |

26 (i)(A)(b) Not paid during the previous year

| Section | Nature of liability | Amount |
|---|---|---|
| Nil | | |

26 (i)B was incurred in the previous year and was

26 (i)(B)(a) Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)

| Section | Nature of liability | Amount |
|---|---|---|
| Nil | | |

26 (i)(B)(b) not paid on or before the aforesaid date

| Section | Nature of liability | Amount |
|---|---|---|
| Nil | | |

| (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.) | Yes | **VAT EXPS RS.953660/-** |
|---|---|---|

27 a Amount of Central Value Added Tax Credits availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits in accounts No

| CENVAT | Amount | Treatment in Profit and Loss/Accounts |
|---|---|---|
| Opening Balance | | |
| CENVAT Availed | | |
| CENVAT Utilized | | |
| Closing/Outstanding Balance | | |

27 b Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-

| Type | Particulars | Amount | Prior period to which itrelates(Year in yyyy-yyformat) |
|---|---|---|---|
| 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) | No |

| Name of the person from which shares received | PAN of the person, if available | Name of the company from which shares received | CIN of the company | No. of Shares Received | Amount of consideration paid | Fair Market value of the shares |
|---|---|---|---|---|---|---|
| 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 56(2)(viib). If yes, please furnish the details of the same | No |

| Name of the person from whom consideration received for issue of shares | PAN of the person, if available | No. of Shares | Amount of consideration received | Fair Market value of the shares |
|---|---|---|---|---|
| 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) | No |

| Name of the person from whom amount borrowed or repaid on hundi | PAN of the person, if available | Address Line 1 | Address Line 2 | City or Town or District | State | Pincode | Amount borrowed | Date of Borrowing | Amount due including interest | Amount repaid | Date of Repayment |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Nil | | | | | | | | | | | |

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 :-

| Name of the lender or depositor | Address of the lender or depositor | Permanent Account Number(if available with the assessee) of the lender or the depositor | Amount of loan or deposit taken or accepted | Whether the loan or deposit was squared up during the previous year | Maximum amount outstanding in the account at any time during the previous year | Whether the loan or deposit was taken or accepted otherwise than by an account payee bank cheque or account payee bank draft |
|---|---|---|---|---|---|---|
| B R VAGHAMSHI HUF | AHMEDABAD | | 2037480 | No | 2037480 | No |
| D R VAGHAMSHI HUF | AHMEDABAD | | 2040438 | No | 2040438 | No |
| GITABEN ASHOKKUMAR VAGHAMSHI | AHMEDABAD | | 2025644 | No | 2025644 | No |
| HARESHBHAI M KATARIA | AHMEDABAD | | 4187513 | No | 19863737 | No |
| HITECH BUILDCON | AHMEDABAD | | 1314661 | No | 12138706 | No |
| JAYESHBHAI BHAGWANBHAI AHIR | AHMEDABAD | | 1712301 | No | 1601296 | No |
| MAHESH D VAGHAMSHI HUF | AHMEDABAD | | 814203 | No | 814203 | No |
| MANIRAM AGRO PRODUCTS PVT LTD | AHMEDABAD | | 1640797 | No | 11716006 | No |
| MANIRAM PRODUCTS PVT LTD | AHMEDABAD | | 3461589 | No | 3000000 | No |

| | | | | | | |
|---|---|---|---|---|---|---|
| PRABHABEN D VAGHAMSHI | AHMEDABAD | | 2025644 | No | 2025644 | No |
| RAMILABEN D VAGHAMSHI | AHMEDABAD | | 1221304 | No | 1221304 | No |
| SHAILESHBHAI KHIMACHAND SHAH | AHMEDABAD | | 1000000 | No | 1000000 | No |
| SHITAL SHAILESHBHAI SHAH | AHMEDABAD | | 150000 | No | 150000 | No |
| SONALIBEN M VAGHAMSHI | AHMEDABAD | | 3059178 | No | 3059178 | No |
| VALLABH POPATBHAI KASUNDRA | AHMEDABAD | | 1200000 | No | 11352114 | No |
| VALLABH POPATBHAI KASUNDRA HUF | AHMEDABAD | | 420000 | No | 3935374 | No |
| VIJAY L AHIR | AHMEDABAD | | 577424 | No | 533906 | No |

(These particulars need not be given in case of a Government Company, a banking company or a corporation established by a Central,State or Provincial Act)

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

| Name of the payee | Address of the payee | Permanent Account Number(if available with the assessee)of the payee | Amount of the repayment | Maximum amount outstanding in the account at any time during the previous year | Whether the repayment was made otherwise than by account payee cheque or account payee bank draft |
|---|---|---|---|---|---|
| B R VAGHAMSHI HUF | AHMEDABAD | | 3748 | 2037480 | No |
| D R VAGHAMSHI HUF | AHMEDABAD | | 4044 | 2040438 | No |
| GITABEN ASHOKKUMAR VAGHAMSHI | AHMEDABAD | | 2564 | 2025644 | No |
| HARESHBHAI M KATARIA | AHMEDABAD | | 2582488 | 19863737 | No |
| HITECH BUILDCON | AHMEDABAD | | 131466 | 12138706 | No |
| JAYESHBHAI BHAGWANBHAI AHIR | AHMEDABAD | | 111005 | 1601296 | No |
| MAHESH D VAGHAMSHI HUF | AHMEDABAD | | 1420 | 814203 | No |
| MANIRAM AGRO PRODUCTS PVT LTD | AHMEDABAD | | 12102836 | 11716006 | No |
| MANIRAM PRODUCTS PVT LTD | AHMEDABAD | | 3046159 | 3000000 | No |
| PRABHABEN D VAGHAMSHI | AHMEDABAD | | 2564 | 2025644 | No |
| RAMILABEN D VAGHAMSHI | AHMEDABAD | | 2130 | 1221304 | No |
| SONALIBEN M VAGHAMSHI | AHMEDABAD | | 5918 | 3059178 | No |
| VALLABH POPATBHAI KASUNDRA | AHMEDABAD | | 1472114 | 11352114 | No |
| VALLABH POPATBHAI KASUNDRA HUF | AHMEDABAD | | 477374 | 3935374 | No |
| VIJAY L AHIR | AHMEDABAD | | 43518 | 533906 | No |

| | | | |
|---|---|---|---|
| 31 | c | Whether the taking or accepting loan or deposit, or repayment of the same were made by account payee cheque drawn on a bank or account payee bank draft based on the examination of books of account and other relevant documents. | Not Applicable |

Note: (The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or deposit taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

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

| Assessment Year | Nature of loss/allowance | Amount as returned | Amount as assessed | Order U/S and Date | Remarks |
|---|---|---|---|---|---|
| Nil | | | | | |

| | | | |
|---|---|---|---|
| 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. | Not Applicable |
| 32 | c | Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. | No |