S.V. AGRAWAL & CO.
CHARTERED ACCOUNTANTS

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

We have examined the balance sheet as on 31st March 2018 and the income and expenditure account for the period beginning from 01/04/2017 to ending on 31/03/2018 attached herewith, of

Name of the Assessee	**SOHAM REALTY**
Address	**404/E SAHAJANAND SHOPPING CENTRE OPP SWAMINARAYAN TEMPLE SHAHIBAUG AHMEDABAD, GUJARAT-380004**
Permanent Account Number	**ACPFS9520A**

2. We certify that the balance sheet and the income and expenditure account are in agreement with the books of account maintained at the HEAD office at 404/E SAHAJANAND SHOPPING CENTRE SHAHIBAUG AHMEDABAD 380004 and 0 Branches
3. (a) We report the following observations / comments / discrepancies / inconsistencies, if any
(i) Stock register is not maintained.
(ii) Balances are subject to confirmations.
(iii)We have not physically verified cash on hand and relied upon confirmation given by auditee.
(iv)We have not physically verified assets (movable & immovable) and relied upon balance confirmed by auditee.
(v) We have relied upon bank statements produced by the auditee and reconciled bank balances accordingly.
(vi)Revenue is recognised on the basis of percentage of completion method according to requirement of ICDS - III (new) for all the flats.
(vii)During the year assessee's project DEV PARISAR is completed and a new project in the scheme named as ' DEV PARIJAT " has been started.
(b) Subject to above:-
(A) We have obtained all the information and explanation which, to the best of our knowledge and belief, were necessary for the purposes 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 explanation 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 31st March 2018 and
ii) in the case of the Income and expenditure account, of the Surplus 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:

Sr [illegible]	[illegible]

For, **S.V. AGRAWAL & CO.**
PROPRIETOR

Place : AHMEDABAD

Date : 01/07/2018

S.V. AGRAWAL & CO. ★ AHMEDABAD ★ CHARTERED ACCOUNTANTS

(M.No. 030851)

S.V. AGRAWAL & CO.
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

PART A

1. Name of the Assessee	[redacted]
2. Address of the Assessee	**404/E SAHAJANAND SHOPPING CENTRE OPP SWAMINARAYAN TEMPLE SHAHIBAUG AHMEDABAD, GUJARAT-380004**
3. Permanent Account Number	**ACPFS9520A**
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** [redacted] 1. Service Tax — ACPFS9520ASD001 2. Sales Tax/VAT GUJARAT — 24070205177 3. Other Indirect Tax/Duty (GOODS AND SERVICE TAX) — 24ACPFS9520A1Z6
5. Status	**Partnership Firm**
6. Previous year	**From 01/04/2017 To 31/03/2018**
7. Assessment Year	**2018 - 2019**
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.	**As per Annexure 'A' attached**
		In case of AOP, whether shares of members are indeterminate or unknown ?	**No**
	(b)	If there is any change in the partners or members or in their profit sharing ratio since the last day of the preceding year, the particulars of such change	**NO There is no change during the year.**
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)	**As per Annexure 'B' attached**
	(b)	If there is any change in the nature of business or profession , the particulars of such change.	**NO**
11	(a)	Whether books of account are prescribed under section 44AA , if yes, list of books so prescribed.	**NO**
	(b)	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	**As per Annexure 'C' attached**
	(c)	List of books of account and nature of relevant documents examined.	**As per Annexure 'D' attached**
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, 44ADA, 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**
	(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**

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	(c)	If answer to (b) above is in the affirmative, give details of such changes, and the effect thereof on the profit or loss.	**NIL**
	(d)	Whether any adjustment is required to be made to the profits or loss for complying with provisions of income computation and disclosure standards notified under section 145(2).	**No**
	(e)	If answer to (d) above is in the affirmative, give details of such adjustments:	**NO**
	(f)	Disclosure as per ICDS	**As per Annexure 'E' attached**
14	(a)	Method of valuation of closing stock employed in the previous year.	**Closing stock is valued at cost or N.R.V. Which ever is lower.**
	(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		A. Give the following particulars of the capital asset converted into stock-in-trade.	**NIL**
	(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	
16		Amounts not credited to the profit and loss account, being-	
	(a)	the items falling within the scope of section 28	**NIL**
	(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**
	(c)	escalation claims accepted during the previous year	**NIL**
	(d)	any other item of income	**NIL**
	(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:	**During the year no land or building is transferred for a consideration less than value adopted or assessed referred to in section 43CA.**
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 :-	**As per Annexure 'F' attached**
	(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, 1944, in respect of assets acquired on or after 1st March, 1994, ii. Change in rate of exchange of currency, and iii. Subsidy or grant for reimbursement, by whatever name called	
	(e)	Depreciation allowable.	
	(f)	Written down value at the end of year	
19		Amount admissible under sections - 32AC, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iia) ,35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35ABA, 35ABB, 35AC,35AD, 35CCA, 35CCB, 35CCC, 35CCD, 35D, 35DD, 35DDA, 35E	**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**

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For, SOHAM REALTY

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	(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		
		(a)	capital expenditure	NIL
		(b)	personal expenditure	**As per Annexure 'G' attached 11000**
		(c)	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like, published by a political party	NIL
		(d)	expenditure incurred at clubs:-	
			as entrance fees and subscriptions	NIL
			as cost for club services and facilities used	NIL
		(e)	Expenditure by way of penalty or fine for violation of any law for the time being in force;	NIL
		(f)	Expenditure by way of any other penalty or fine	**As per Annexure 'H' attached 5040**
		(g)	Expenditure incurred for any purpose which is an offence or which is prohibited by law	NIL
	(b)	amounts inadmissible u/s 40(a)		
		(i) as payment to non-resident referred to in sub-clause (i)		
		(A) Details of payment on which tax is not deducted:		
		(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 u/s 200(1)		
		(ii) as payment referred to in sub-clause (ia)		
		(A) Details of payment on which tax is not deducted:		
		(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		
		(iii) as payment referred to in sub-clause (ib)		
		(A) Details of payment on which levy is not deducted:		
		(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139		
		(iv) fringe benefit tax under sub-clause (ic)		
		(v) Wealth tax under sub-clause (iia)		
		(vi) royalty, license fee, service fee etc. under sub-clause (iib)		
		(vii) Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)		
		(viii) payment to PF/ other fund etc. under sub-clause (iv)		
		(ix) tax paid by employer for perquisites under sub-clause (v)		
	(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;		**As per Annexure 'I' attached**
	(d)	Disallowance/deemed income u/s 40A(3):		
		(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:	YES

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		(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
	(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
	(h)	Amount of deduction in admissible 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
	(i)	Amount inadmissible under the proviso to section 36(1)(iii)		NIL
22	Amount of interest inadmissible u/s 23 of the Micro Small and Medium Enterprises Development Act, 2006.			NIL
23	Particular of payments made to persons specified under section 40A (2) (b).			As per Annexure 'J' attached
24	Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.			NIL
25	Any amount of profit chargeable to tax under section 41 and computation thereof.			NIL
26	(i)	In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which :-		
	(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		
		(a)	paid during the previous year	NIL
		(b)	not paid during the previous year	NIL
	(B)	was incurred in the previous year and was		
		(a)	paid on or before the due date for furnishing the return of income of the previous year under section139(1)	As per Annexure 'K' attached
		(b)	not paid on or before the afore-said date	
	(ii)	* State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, ect. is passed through the profit and loss account.		YES VAT AND OTHER TAXES TO THE EXTENT BORNE BY ASSESSEE ARE PASSED THROUGH PROFIT & LOSS A/C
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.		NO
	(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 referred to in section 56(2)(viib), if yes, please furnish the details of the same.			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

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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 :-		**As per Annexure 'L' attached Amount of Deposit accepted during the year includes Interest accrued on o/s amount of Deposit during the year.**
		(i)	name, address and permanent account number (if available with the assessee) of the lender/ 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/deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
		(vi)	in case the loan/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.	
	(b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:		**NIL**
		(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.	
	(c)	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 :-		**As per Annexure 'M' attached Amount of Deposit Repaid during the year includes TDS deducted on Interest accrued on o/s amount of Deposit during the year.**
		(i)	name, address and permanent account number (if available with the assessee) of payee	
		(ii)	amount of 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;	
		(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;	

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		(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;	
		(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		NIL
	(b)	Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year can not be allowed to be carry forward in the terms of section 79		N.A.
	(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
	(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
	(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.		N.A.
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).			As per Annexure 'N' attached
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 :		As per Annexure 'O' attached
	(b)	whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details:		YES
	(c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish :		As per Annexure 'P' attached
35	(a)	In the case of a trading concern, give quantitative details of principal items of goods traded; (i) Opening stock; (ii) Purchases during the previous year; (iii) sales during the previous year; (iv) closing stock; (v) shortage/excess, if any.		N.A.
	(b)	In the case of a manufacturing concern , give quantitative details of the principal items of raw materials, finished products and by-products :-		N.A.

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		A Raw materials : (i) opening stock; (ii) purchase 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) purchase 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 forms :-		NIL	
	(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)	dated of payment with amounts.		
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, 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:		**As per Annexure 'Q' attached THE NET PROFIT FOR CAL. OF NET PROFIT RATIO IS TAKEN AS NET PROFIT (BEFORE TAX) AS PER P & L A/C + PARTNER'S INTEREST ON CAPITAL + PARTNER'S REMUNERATION.**	
			Previous year	Preceding previous year
	(a)	Total turnover of the assessee	127020500	141442000
	(b)	Gross profit / Turnover	24593951 / 127020500 = 19.36 %	32543138 / 141442000 = 23.01 %
	(c)	Net profit / Turnover	23248950 / 127020500 = 18.3 %	26648772 / 141442000 = 18.84 %
	(d)	Stock in trade/Turnover	31748587 / 127020500 = 24.99 %	72616000 / 141442000 = 51.34 %
	(e)	Material Consumed / Finished goods produced	N.A.	N.A.

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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.	As per Annexure 'R' attached

Place : AHMEDABAD

Date : 01/07/2018

For, SOHAM REALTY

PARTNER

For, S.V. AGRAWAL & CO.

PROPRIETOR

(M.No. 030851)

S.V. AGRAWAL & CO.
AHMEDABAD
CHARTERED ACCOUNTANTS

***ANNEXURE* - A**
INFORMATION REGARDING PARTNER

Sl. No.	*Name*	*% Of Share*
1.	Bhavesh Jamnadas Patel 14 - BHAGWAT BUNGLOWS, THALTEJ, AHMEDABAD.	13 %
2.	Dhaval Maheshkumar Patel 2- SHREE SUDARSHAN APPARTMENT , SHAHIBAUG, AHMEDABAD	5 %
3.	Himanshu Naranbhai Patel 1, SHAHI KUTIR, BUNGLOWS, SHAHIBAUG ,AHMEDABAD.	10 %
4.	Narendrakumar Jivanlal Patel B- 21, GATE NO. 2 BELLEVIEW FARM, LAPKAMAN ,AHMEDABAD	34 %
5.	Sanjaykumar Rameshchandra Patel 1- SHANTANU BUNGLOWS, BODAKDEV, AHMEDABAD	10 %
6.	Vipulkumar Jivanlal Patel 03, PUSHPAK BUNGLOWS, VASTRAPUR, AHMEDABAD	28 %
	TOTAL	**100 %**

***ANNEXURE* - B**
NATURE OF BUSINESS OR PROFESSION

Sr. No.	*Sector*	*Sub-Sector*	*Code*
1.	Builders	BUILDERS	0401

***ANNEXURE* - C**
LIST OF BOOKS OF ACCOUNT (MAINTAINED)

Sr. No.	*Name of Books of account*	*Address Line1*	*Address Line2*	*City/ Town/ District*	*Pincode*	*State*
1.	Bank book	404/E	SAHAJANAND SHOPPING CENTRE	AHMEDABAD	380004	
2.	J. V. Register	404/E	SAHAJANAND SHOPPING CENTRE	AHMEDABAD	380004	
3.	General Ledger	404/E	SAHAJANAND SHOPPING CENTRE	AHMEDABAD	380004	
4.	Purchase Register	404/E	SAHAJANAND SHOPPING CENTRE	AHMEDABAD	380004	
5.	Sales Register	404/E	SAHAJANAND SHOPPING CENTRE	AHMEDABAD	380004	
6.	Cash book	404/E	SAHAJANAND SHOPPING CENTRE	AHMEDABAD	380004	
7.	Sales Deeds & Documents	404/E	SAHAJANAND SHOPPING CENTRE	AHMEDABAD	380004	
8.	Receipt and Payment vouchers	404/E	SAHAJANAND SHOPPING CENTRE	AHMEDABAD	380004	

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For, SOHAM REALTY

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***ANNEXURE* - D**
LIST OF BOOKS OF ACCOUNT (EXAMINED)

Sr. No.	*Name of Books of account*
1.	Bank book
2.	J. V. Register
3.	General Ledger
4.	Purchase Register
5.	Sales Register
6.	Cash book
7.	Sales Deeds & Documents
8.	Receipt and Payment vouchers
9.	Bank Statement

***ANNEXURE* - E**
Disclosure as per ICDS

Sr. No.	ICDS	Disclosures
1.	ICDS III-Contruction Contracts	During the year under Consideration the Revenue from Construction Contract is recognised with reference to the stage of completion of the Contract activity at the reporting date. The Percentage of work completed as on 31-03-2018 is 100%(DEV PARISAR) as informed by the firm and accordingly the revenue is recognised as per percentage of completion method. The new scheme under the name of "Dev Parijat" has been started but the construction work is at a stage below 25% and so revenue is not recognised for the said scheme.

***ANNEXURE* - F**
DEPRECIATION AS PER INCOME-TAX RULE

Sl. No.	Assets / Block of Assets	Rate of Depr %	Actual cost or written down value, as the case may be	Additional/deductions during the year with dates; in the case of any addition of an asset, date put to use					Total Additions		Total Deduction	Total Amount	Depreciation			Total Depreciation	Net Balance Amount
				A-Add D-Dedct	Date of addition/ Deductions	Particulars	Amount	In case of addition date put to use. In case of deduction NA	Before 180 days	After 180 days			Before 180 days	After 180 days	Additional		
1.	Air Condition	15	29091						0	0	0	29091	4364	0		4364	24727
2.	CONTAINER OFFICE	15	230764						0	0	0	230764	34615	0		34615	196149
3.	Computer	40	13400	A	10/04/2017	printer	15600	10/04/2017	15600	0	0	29000	11600	0		11600	17400
	TOTAL		273255						15600	0	0	288855	50579	0	0	50579	238276

***ANNEXURE* - G**
DETAILS OF EXPENDITURE OF PERSONAL NATURE

Sr.No	Details	Amount
1.	Donation Exp.	11000

***ANNEXURE* - H**
DETAILS OF ANY OTHER PENALTY OR FINE

Sr.No	Details	Amount
1.	Penalty for Service Tax	5040

S. V. AGRAWAL & CO.
AHMEDABAD
CHARTERED ACCOUNTANTS

For, SOHAM REALTY

PARTNER

ANNEXURE - I
INTEREST, SALARY, BONUS,COMMISSION OR REMUNERATION INADMISSIBLE U/S 40(B)/40(BA) AND COMPUTATION THEREOF:

Sr. No.	*Particulars*	*Section*	*Amount*	*Admissible Amount*	*Inadmissible Amount*	*Computations*
1.	Interest	Section 40b	4651870	4651870	0	P&L AMOUNT Rs. 4651870/- less: u/s 40(b) Rs.4651870/- = inadmissible = 0
2.	Remuneration	Section 40b	11226303	11226303	0	P&L AMOUNT Rs. 11226303/- less: u/s 40(b) Rs.11226303/- = inadmissible = 0
	TOTAL		**15878173**	**15878173**	**0**	

ANNEXURE - J
PAYMENT TO PERSONS SPECIFIED IN SECTION 40A(2)(b)

Sl. No.	*Name of related person*	*PAN*	*Relation*	*Nature of Transaction*	*Amount*
1.	BHAVESH JAMANDAS PATEL	AJGPP9825R	PARTNER	INTEREST ON CAPITAL	616339
2.	DHAVAL MAHESHKUMAR PATEL	ANZPP9756C	PARTNER	INTEREST ON CAPITAL	226167
3.	HIMANSHU NARANBHAI PATEL	AYLPP7391J	PARTNER	INTEREST ON CAPITAL	464825
4.	NARENDRAKUMAR JIVANLAL PATEL	ABCPP1729Q	PARTNER	INTEREST ON CAPITAL	1438319
5.	SANJAYKUMAR RAMESHCHANDRA PATEL	AHMPP4220G	PARTNER	INTEREST ON CAPITAL	463204
6.	VIPULKUMAR JIVANLAL PATEL	AGMPP5344G	PARTNER	INTEREST ON CAPITAL	1443016
7.	BHAVESH JAMANDAS PATEL HUF	AAIHB7191M	PARTNER'S HUF	INTEREST ON UNSECURED LOAN	59720
8.	BHAVESH JAMANDAS PATEL	AJGPP9825R	PARTNER	REMUNERATION TO PARTNER	1459419
9.	DHAVAL MAHESHKUMAR PATEL	ANZPP9756C	PARTNER	REMUNERATION TO PARTNER	561315
10.	HIMANSHU NARANBHAI PATEL	AYLPP7391J	PARTNER	REMUNERATION TO PARTNER	1122630
11.	SANJAYKUMAR RAMESHCHANDRA PATEL	AHMPP4220G	PARTNER	REMUNERATION TO PARTNER	1122630
12.	VIPULKUMAR JIVANLAL PATEL	AGMPP5344G	PARTNER	REMUNERATION TO PARTNER	3143365
13.	NARENDRAKUMAR JIVANLAL PATEL	ABCPP1729Q	PARTNER	REMUNERATION TO PARTNER	3816944
	TOTAL				**15937893**

S.V. AGRAWAL & CO. CHARTERED ACCOUNTANTS AHMEDABAD

For, SOHAM REALTY
PARTNER

***ANNEXURE* - K**

B- LIABILITY INCURRED DURING THE YEAR [SECTION 43B(a),(b),(d) or (e)]

Sl. No.	*Section*	*Nature of Liability*	*Amount incurred during the prev. year but remaining outstanding as on the last day of previous year*	*Amount paid /setoff before the due date of filling return/date upto which reported in the tax audit report whichever is the earlier against (3)*	*Amount unpaid on due date of filling return/date upto which reported in the tax audit report whichever is earlier*
(1)	(2)	(3)	(4)	(5)	(6)
1.	43B(a) - tax, duty,cess,fee etc.	PROFESSIONAL TAX PAID ON 11/04/2018	600	600	0
2.	43B(a) - tax, duty,cess,fee etc.	RCM (CGST & SGST) PAID ON 20/04/2018	180	180	0
	TOTAL		780	780	0

***ANNEXURE* - L**

PARTICULARS OF EACH LOAN OR DEPOSIT IN AN AMOUNT EXCEEDING THE LIMIT SPECIFIED IN SECTION 269SS TAKEN OR ACCEPTED DURING THE PREVIOUS YEAR :-

Sl. No.	*Name, Address and Permanent Account Number (If available with the assessee) of the lender or depositor*	*Amount of loan or deposit taken or accepted (Rs.)*	*Whether the loan or deposit was squared up during the previous year*	*Maximum out standing credit balance*	*Whether Taken or Accepted by cheque or bank draft or Electronic Clearing system*	*A/c Payee Cheque or bank draft ?*
1.	BHAVESH J PATEL - HUF 14, BHAGWAT BUNGLOWS THALTEJ, AHMEDABAD PAN : AAIHB7191M	609720	Yes	2452320	Cheque	Yes
2.	NARAYANI ENTERPRISE 505, PADSHAH NI POLE RELIEF ROAD, AHMEDABAD PAN : DGGPS1755H	107000	Yes	3204200	Cheque	Yes
3.	SONAKSHI SALES CORPORATION 9/99, SURAMYA APPARTMENTS,OPP.JAYMANGAL BUS STOP, NARANPURA,AHMEDABAD. PAN : AMAPP3437C	140350	Yes	4008280	Cheque	Yes
	TOTAL	857070				

***ANNEXURE* - M**

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 :-

Sl. No.	*Name, Address and Permanent Account Number (if available with the assessee) of the payee*	*Amount of repayment (Rs.)*	*Maximum out standing credit balance*	*Whether repayment was by cheque or bank draft or Electronic Clearing system*	*A/c Payee Cheque or bank draft ?*
1.	BHAVESH J PATEL - HUF 14, BHAGWAT BUNGLOWS THALTEJ, AHMEDABAD PAN : AAIHB7191M	2452320	2452320	Cheque	Yes

S. V. AGRAWAL & CO. AHMEDABAD CHARTERED ACCOUNTANTS

For, SOHAM REALTY

PARTNER

2.	NARAYANI ENTERPRISE 505, PADSHAH NI POLE RELIEF ROAD, AHMEDABAD PAN : DGGPS1755H	3311800	3204200	Cheque	Yes
3.	SONAKSHI SALES CORPORATION 9/99, SURAMYA APPARTMENTS,OPP.JAYMANGAL BUS STOP, NARANPURA,AHMEDABAD. PAN : AMAPP3437C	4148630	4008280	Cheque	Yes
	TOTAL	9912750			

***ANNEXURE* - N**

DEDUCTION UNDER CHAPTER VI-A

Sl. No.	*Section*	*Nature of Deduction*	*Amount of Deduction*
1.	80G	DONATION TO SABARMATI BENGALI CHAR. TRUST RS 11000	5500
	TOTAL		5500

***ANNEXURE* - O**

ASSESSEE IS REQUIRED TO DEDUCT OR COLLECT TAX AS PER THE PROVISIONS OF CHAPTER XVII-B OR CHAPTER XVII-BB

Sl. No.	*Tax deduction and collection No.(TAN)*	*Section*	*Nature of payment*	*Total amount of payment or receipt of the specified in (3)*	*Total amount on which tax was required to be deducted or collected out of (4)*	*Total amount on which tax was deducted 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 sp. rate out of (7)*	*Amount of tax deducted or collected out of (8)*	*Amount of tax deducted or collected not deposited to the credit of central Govt. out of (6) and (8)*
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	AHMS04960E	192	PAYMENT FOR SALARY	1160000	518000	518000	2200	0	0	0
2.	AHMS04960E	194A	PAYMENT FOR INTEREST OTHER THAN SECURITIES	307670	307670	307670	30767	0	0	0
3.	AHMS04960E	194H	PAYMENT FOR BROKERAGE	300000	300000	300000	15000	0	0	0
4.	AHMS04960E	194C	PAYMENT FOR OTHER THAN ADVERTISEMENT	19845626	18512131	18512131	189828	0	0	0
5.	AHMS04960E	194C	PAYMENT FOR ADVERTISEMENT	401955	358151	358151	3582	0	0	0
6.	AHMS04960E	194J	PAYMENT FOR PROFESSION	751502	688003	688003	68800	0	0	0
7.	AHMS04960E	194-IA	PAYMENT FOR PURCHASE OF LAND	26700000	26700000	26700000	267000	0	0	0
	TOTAL				47383955	47383955	577177	0	0	0

S. V. AGRAWAL & CO. CHARTERED ACCOUNTANTS AHMEDABAD

For, SOHAM REALTY

PARTNER

***ANNEXURE* - P**
ASSESSEE IS LIABLE TO PAY INTEREST UNDER SECTION 201(1A) OR SECTION 206C(7)

Sl. No.	*TAN*	*Amount of interest u/s 201(1A) /206C(7) is payable*	*Amount of Payment*	*Date of payment*
1.	AHMS04960E	12	12	07/07/2017
2.	AHMS04960E	45	45	16/09/2017
3.	AHMS04960E	28	28	06/10/2017
	TOTAL	85	85	

***ANNEXURE* - Q**
ACCOUNTING RATIOS

TURNOVER	
127020500	127020500
STOCK - IN TRADE	31748587
MATERIAL CONSUMED	
FINISHED GOODS PRODUCED	
GROSS PROFIT	
Add : GROSS PROFIT	24593951
NET PROFIT	23248950

[redacted]

(a) $\frac{\text{Gross Profit}}{\text{Turnover}} = \frac{24593951}{127020500} \times 100 = \mathbf{19.36\ \%}$

(b) $\frac{\text{Net Profit}}{\text{Turnover}} = \frac{23248950}{127020500} \times 100 = \mathbf{18.3\ \%}$

(c) $\frac{\text{Stock-in-trade}}{\text{Turnover}} = \frac{31748587}{127020500} = \mathbf{24.99\ \%}$

***ANNEXURE* - R**
DETAILS OF DEMAND RAISED OR REFUND ISSUED

Sl. No.	*Financial Year to which demand / refund related to*	*Name of other tax law*	*Type (Demand raised/ refund received)*	*Date of Demand raised/ refund received*	*Amount*	*Remarks*
1.	2016-17	Service Tax	Demand raised	06/12/2017	46876	Demand paid on 07.12.2017 Incl. penalty Rs 5040

For, S.V. AGRAWAL & CO.
PROPRIETOR

Place : AHMEDABAD

For, SOHAM REALTY

PARTNER

Date : 01/07/2018

(M.No. 030851)

S.V. AGRAWAL & CO. CHARTERED ACCOUNTANTS AHMEDABAD