

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 on 31-MAR-2017, and the Profit and Loss Account for the period beginning from 1-APR-2016 to ending on 31-MAR-2017, attached herewith, of

AKSHAR ENTERPRISE

R. S. 573,PRAMUKH PLAZA,OPP VOLTAMP TRANSFORMERS,MAKARPURA
ROAD,JAMBUA,VADODARA,VADODARA

PAN **AANFA3692D**

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 R. S. 573,PRAMUKH PLAZA,OPP VOLTAMP TRANSFORMERS,MAKARPURA ROAD,VADODARA,JAMBUA,VADODARA and Nil Branches

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

None

- (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 purpose of the audit.

(B) In my opinion, proper books of account have been kept by the head office so far as appears from my 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 31-MAR-2017; 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 are true and correct subject to following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
		Nil

For **PATHAK ANJARIA & CO.**

Chartered Accountants

Firm Registration No.: 0107782W

Place: VADODARA

Date: August 3, 2017

PREMAL J. PATHAK

PARTNER

Membership No: 042634

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**

01	Name of the assessee		AKSHAR ENTERPRISE		
02	Address		R. S. 573,PRAMUKH PLAZA,OPP VOLTAMP TRANSFORMERS,MAKARPURA ROAD,JAMBUA,VADODARA,VADODARA		
03	Permanent Account Number (PAN)		AANFA3692D		
04	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		
	Name of Act	State	Other	Registration No.	Description (optional)
	Sales Tax/VAT	GUJARAT		24191700940	
	Service Tax			AANFA3692DSD001	
05	Status		Partnership Firm		
06	Previous year		from 1-APR-2016 to 31-MAR-2017		
07	Assessment year		2017-18		
08	Indicate the relevant clause of section 44AB under which the audit has been conducted		Relevant clause of section 44AB under which the audit has been conducted Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding Rs. 1 crore		

Part B

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name		Profit sharing ratio (%)		
			BHAGWANJIBHAI VIRJIBHAI PATEL (BORAD)		26.00		
			NIYAT BHAGWANJIBHAI BORAD		17.00		
			LALJIBHAI JERAMBHAI PATEL (BORAD)		18.00		
			HIMMATBHAI RAVJIBHAI CHODAWADIA		14.00		
			VISHNUBHAI PARSOTTAMBHAI PATEL		25.00		
	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				
Name of Partner/Member			Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
10	a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)					
		Sector		Sub Sector		Code	
		Builders		Builders		0401	
	b)	If there is any change in the nature of business or profession, the particulars of such change.	No				
			Business	Sector	Sub Sector	Code	Remarks if any:
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Cash Book, Bank Book, Purchases Register, Journal, Ledger				

	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.)	PRAMUKH PLAZA RS NO. 573, OPP. VOLTAMP TRANSFORMER JAMBUA, VADODARA, GUJARAT, 390011	Cash Book, Bank Book, Purchases Register, Journal, Ledger (Computerized)
	c)	List of books of account and nature of relevant documents examined.	Cash Book, Bank Book, Purchases Register, 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, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No	
		Section	Amount	Remarks if any:
13	a)	Method of accounting employed in the previous year	Mercantile system	
	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	
	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.)
	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	
	e)	If answer to (d) above is in the affirmative, give details of such adjustments		
		Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
	f)	Disclosure as per ICDS		
		ICDS	Disclosure	
		ICDS I - Accounting Policies	The financial statements of the enterprise have been prepared in accordance with Generally Accepted Accounting Principals in India (Indian GAAP) to comply with the Accounting Standards prescribed by the Institute of Chartered Accountants of India on accrual basis	
		ICDS II - Valuation of Inventories	Inventories are valued at cost or net realizable value whichever is lower after consideration of recognized profits of sale of Immovable Property made.	
		ICDS III - Construction Contracts	Enterprise have not received any revenue from construction contracts during the year under review.	
		ICDS IV - Revenue Recognition	Revenue from operations from sale of Immovable Property is recognized on transfer of ownership of Immovable Property according to provisions of Section 54 of The Transfer of Properties Act, 1882. During the year under review, assessee has received Rs. 74,50,978 towards "Commercial or Industrial Construction Service" and Rs. 74,18,156/- towards "Construction of Residential Complex" Service. The same is recognized as liability in books of accounts till ownership of Immovable Property is transferred to the customer.	
		ICDS V - Tangible Fixed Assets	Disclosures prescribed in the Standard are furnished herewith in Annexure A.	
		ICDS VII - Governments Grants	The enterprise is neither eligible to receive nor has received any government grants during the year under review.	
		ICDS IX - Borrowing Costs	Interest on borrowings is recognized on accrual basis. Other borrowings costs are recognized on payment basis. Borrowing costs capitalized during the year under review - NIL.	
		ICDS X - Provisions, Contingent Liabilities and Contingent Assets Total	Provision is recognized when the enterprise has a legal and constructive obligation as a result of a past event, for which it is probable that cash outflow will be required and a reliable estimate can be made of the amount of the obligation. Disclosures prescribed in the standard are furnished in Note 20(I) attached to and forming part of audited financial statements for FY 2016-17.	
14	a)	Method of valuation of closing stock employed in the previous year.	Cost or Net Realizable Value on Percentage Completion Method	
	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.)	Remarks if any:
15	Give the following particulars of the capital asset converted into stock-intrade:-			Nil
	Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock
				Remarks if any:
16	Amounts not credited to the profit and loss account, being, -			
	a) the items falling within the scope of section 28;			Nil
	Description	Amount		Remarks if any:
	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
	Description	Amount		Remarks if any:
	c) escalation claims accepted during the previous year;			Nil
	Description	Amount		Remarks if any:
	d) any other item of income;			Nil
	Description	Amount		Remarks if any:
	e) capital receipt, if any.			Nil
	Description	Amount		Remarks if any:
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
	Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:
				Address Line 1
				Address Line 2
				City or Town or District
				State
				Pincode
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 "A"
	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 adjustment on account of :-			
	i) Central Value Added Tax credit 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 or reimbursement, by whatever name called.			
	e) Depreciation allowable.			
	f) Written down value at the end of the year.			
19	Amounts admissible under sections			Nil
	Section	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:

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			
		Description	Amount	Remarks if any:		
	b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	Nil			
		Name of Fund	Amount	Actual Date	Due Date	The actual amount paid

A Details of payment on which tax is not deducted:						Nil					
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:		
B Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.						Nil					
Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iii Fringe benefit tax under sub-clause (ic)											
iv Wealth tax under sub-clause (iia)											
v Royalty, license fee, service fee etc. under sub-clause (iib)											
vi Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)						Nil					
Date of payment	Amount of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:			
vii Payment to PF /other fund etc. under sub-clause (iv)											
viii 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;						Nil					
Particulars		Section	Amount debited to P/L A/C	Remarks	Description	Amount admissible	Amount inadmissible				
d) Disallowance/deemed income under section 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					
Date of payment	Nature of payment		Amount	Name of the payee	PAN of the payee (optional)	Remarks if any:					
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					
Date of payment	Nature of payment		Amount	Name of the payee	PAN of the payee (optional)	Remarks if any:					
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					
Nature of Liability			Amount	Remarks if any:							
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					
Particulars			Amount	Remarks if any:							

	i)	amount inadmissible under the proviso to section 36(1)(iii).	Nil					
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.		Nil					
23	Particulars of payments made to persons specified under section 40A(2)(b).		As Per Annexure "B"					
24	Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.		Nil					
	Section	Description	Amount	Remarks if any:				
25	Any amount of profit chargeable to tax under section 41 and computation thereof.		Nil					
	Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:		
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:-						
	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				
		Nature of Liability	Amount	Remarks if any:		Section		
	b)	not paid during the previous year;		Nil				
		Nature of Liability	Amount	Remarks if any:		Section		
	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 section 139(1);						
		Nature of Liability	Amount	Remarks if any:		Section		
		Gujarat Value Added Tax	50420					
		Krishi Kalyan Cess on Service Tax	11345					
		Swachh Bharat Cess on Service Tax	11345					
		Service Tax	317660					
		TDS on Contract Payments	13876					
		TDS on Professional Fees	7845					
	b)	not paid on or before the aforesaid date.		Nil				
		Nature of Liability	Amount	Remarks if any:		Section		
	ii	(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 utilized 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				
		Type	Particulars	Amount	Prior period to which it relates(Year in yyyy-yy format)	Remarks if any:		
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)(viiia), if yes, please furnish the details of the same.		No					
	Name of the person from which shares received	PAN of the person (optional)	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	Remarks if any:
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 (optional)	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:							
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]				Nil								
	Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person (optional)	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
31	a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year				Nil								
	Name of the lender or depositor	Address of the lender or depositor		PAN of the lender or depositor (optional)	Amount of loan or deposit taken or accepted	Whether the loan/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 by cheque or bank draft or use of electronic clearing system through a bank account	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.				
	b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-				Nil								
	Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received			PAN of the Name of the person from whom specified sum is received (optional)	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	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:				Nil								

		Name of the payee	Address of the payee	PAN of the payee (optional)	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	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
	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			
		Name of the payer	Address of the payer		PAN of the payer (optional)	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			
		Name of the payer	Address of the payer		PAN of the payer (optional)	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		
32	a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :			Nil			
		Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	Amount as assessed (give reference to relevant order)		Remarks
		Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	Amount	Order U/S and date	Remarks
	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			
	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.			NA			

33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).						Nil			
	Section		Amount			Remarks if any:				
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:						Yes			
	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
	1	2	3	4	5	6	7	8	9	10
	BRDA04618F	194C	Payments to contractors	3568791	3106550	3106550	31620	0	0	0
	BRDA04618F	194J	Fees for professional or technical services	174834	174834	174834	17484	0	0	0
	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			
	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished		Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported			Remarks if any:	
	c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:						Yes			
	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable			Amount paid out of column (2)		date of payment.			
	BRDA04618F	161			161		13-May-2016			
	BRDA04618F	10			10		22-Jul-2016			
	BRDA04618F	123			123		14-Dec-2016			
35	a) In the case of a trading concern, give quantitative details of principal items of goods traded :									
	Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year		closing stock	shortage / excess, if any		
	Nil									
	b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :									
	A Raw Materials :									
	Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield;	*shortage / excess, if any.
	Nil									
	B Finished products :									
	Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.		
	Nil									
	C By products :									

			Item Name		Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.
			Nil								

36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :-						NA				
	(a) Total amount of distributed profits		amount of reduction as referred to in section		(b) Total tax paid thereon	(c)Date of Payments with Amount		Remarks if any:			
		115-O(1A) (i)	115-O(1A) (ii)		Dates of payment	Amount					

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.						NA				
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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.						NA				
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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				
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40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:										
	Particulars		Previous Year			%	Preceding previous Year		%		
	Total turnover of the assessee			1,80,66,500				1,33,96,000			
	Gross profit/turnover		51,88,520	1,80,66,500		28.72	36,43,806	1,33,96,000		27.20	
	Net profit/turnover		31,19,353	1,80,66,500		17.27	22,76,319	1,33,96,000		16.99	
	Stock-in-trade/turnover		2,97,27,206	1,80,66,500		164.54	3,24,88,618	1,33,96,000		242.52	
	Material consumed/finished goods produced		0	0		0.00	0	0		0.00	

41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings.						Nil				
	Financial year to which demand/re fund relates to	Name of other Tax law	State	Other	Type (Demand raised/Ref und received)	Date of demand raised/refu nd received	Amount	Remarks			

For **PATHAK ANJARIA & CO.**
Chartered Accountants
Firm Registration No.: 0107782W

Place: VADODARA

Date: August 3, 2017

PREMAL J. PATHAK
PARTNER
Membership No: 042634

AKSHAR ENTERPRISE
Annexure "A"

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.

Description of asset/block of assets.	Rate of depreciation (In Percentage).	Actual cost or written down values, as the case may be.	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use;					Adjustments on account of			Depreciation allowable	Written down value at the end of the year
			A-Add ; D-Deduction ;	Date of additions/Deductions	Particulars	Amount	In Case of addition date put to use. In case of deduction NA	Central value added Tax credit claimed and allowed under the Central Excise Rules,1994 in respect of assets acquired on or after 1st March,1944.	Change in the rate of exchange of currency, and	Subsidy or grant or reimbursement, by whatever name called.		
Computer	60%	1,521						0	0	0	913	608
Furniture and Fitting including electric Fitting	10%	1,01,200						0	0	0	10,120	91,080
Office Equipments	15%	3,310	A	17-May-2016	Air Conditioner	26,500	17-May-2016	0	0	0	4,472	25,339
Total		1,06,031									15,505	1,17,027

Annexure "B"

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

Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party
TRUPTI NIYAT BORAD	Wife of partner Niyat B. Borad	30-Apr-2016	26,000	Salary	CCTPB2557C
TRUPTI NIYAT BORAD	Wife of partner Niyat B. Borad	31-May-2016	26,000	Salary	CCTPB2557C
TRUPTI NIYAT BORAD	Wife of partner Niyat B. Borad	30-Jun-2016	26,000	Salary	CCTPB2557C
TRUPTI NIYAT BORAD	Wife of partner Niyat B. Borad	31-Jul-2016	26,000	Salary	CCTPB2557C
TRUPTI NIYAT BORAD	Wife of partner Niyat B. Borad	31-Aug-2016	26,000	Salary	CCTPB2557C
TRUPTI NIYAT BORAD	Wife of partner Niyat B. Borad	30-Sep-2016	26,000	Salary	CCTPB2557C
TRUPTI NIYAT BORAD	Wife of partner Niyat B. Borad	31-Oct-2016	26,000	Salary	CCTPB2557C
TRUPTI NIYAT BORAD	Wife of partner Niyat B. Borad	30-Nov-2016	26,000	Salary	CCTPB2557C
TRUPTI NIYAT BORAD	Wife of partner Niyat B. Borad	31-Dec-2016	26,000	Salary	CCTPB2557C
TRUPTI NIYAT BORAD	Wife of partner Niyat B. Borad	31-Jan-2017	26,000	Salary	CCTPB2557C
TRUPTI NIYAT BORAD	Wife of partner Niyat B. Borad	28-Feb-2017	26,000	Salary	CCTPB2557C
TRUPTI NIYAT BORAD	Wife of partner Niyat B. Borad	31-Mar-2017	26,000	Salary	CCTPB2557C
Shivani Vishnubhai Patel	Daughter of Partner Vishnubhai Patel	30-Apr-2016	26,000	Salary	
Shivani Vishnubhai Patel	Daughter of Partner Vishnubhai Patel	31-May-2016	26,000	Salary	
Shivani Vishnubhai Patel	Daughter of Partner Vishnubhai Patel	30-Jun-2016	26,000	Salary	
Shivani Vishnubhai Patel	Daughter of Partner Vishnubhai Patel	31-Jul-2016	26,000	Salary	
Shivani Vishnubhai Patel	Daughter of Partner Vishnubhai Patel	31-Aug-2016	26,000	Salary	
Shivani Vishnubhai Patel	Daughter of Partner Vishnubhai Patel	30-Sep-2016	26,000	Salary	
Shivani Vishnubhai Patel	Daughter of Partner Vishnubhai Patel	31-Oct-2016	26,000	Salary	
Shivani Vishnubhai Patel	Daughter of Partner Vishnubhai Patel	30-Nov-2016	26,000	Salary	
Shivani Vishnubhai Patel	Daughter of Partner Vishnubhai Patel	31-Dec-2016	26,000	Salary	
Shivani Vishnubhai Patel	Daughter of Partner Vishnubhai Patel	31-Jan-2017	26,000	Salary	
Shivani Vishnubhai Patel	Daughter of Partner Vishnubhai Patel	28-Feb-2017	26,000	Salary	
Shivani Vishnubhai Patel	Daughter of Partner Vishnubhai Patel	31-Mar-2017	26,000	Salary	
RAMESH LALJIBHAI BORAD	Son of Partner Laljibhai J. Borad	30-Apr-2016	35,000	Salary	AKIPP4436H
RAMESH LALJIBHAI BORAD	Son of Partner Laljibhai J. Borad	31-May-2016	35,000	Salary	AKIPP4436H
RAMESH LALJIBHAI BORAD	Son of Partner Laljibhai J. Borad	30-Jun-2016	35,000	Salary	AKIPP4436H

Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party
RAMESH LALJIBHAI BORAD	Son of Partner Laljibhai J. Borad	31-Jul-2016	35,000	Salary	AKIPP4436H
RAMESH LALJIBHAI BORAD	Son of Partner Laljibhai J. Borad	31-Aug-2016	35,000	Salary	AKIPP4436H
RAMESH LALJIBHAI BORAD	Son of Partner Laljibhai J. Borad	30-Sep-2016	35,000	Salary	AKIPP4436H
RAMESH LALJIBHAI BORAD	Son of Partner Laljibhai J. Borad	31-Oct-2016	35,000	Salary	AKIPP4436H
RAMESH LALJIBHAI BORAD	Son of Partner Laljibhai J. Borad	30-Nov-2016	35,000	Salary	AKIPP4436H
RAMESH LALJIBHAI BORAD	Son of Partner Laljibhai J. Borad	31-Dec-2016	35,000	Salary	AKIPP4436H
RAMESH LALJIBHAI BORAD	Son of Partner Laljibhai J. Borad	31-Jan-2017	35,000	Salary	AKIPP4436H
RAMESH LALJIBHAI BORAD	Son of Partner Laljibhai J. Borad	28-Feb-2017	35,000	Salary	AKIPP4436H
RAMESH LALJIBHAI BORAD	Son of Partner Laljibhai J. Borad	31-Mar-2017	35,000	Salary	AKIPP4436H
SHOBHANA RAMESHBHAI BORAD	Daughter-in-law of Partner Laljibhai J. Borad	30-Apr-2016	24,000	Salary	ARDPB0808K
SHOBHANA RAMESHBHAI BORAD	Daughter-in-law of Partner Laljibhai J. Borad	31-May-2016	24,000	Salary	ARDPB0808K
SHOBHANA RAMESHBHAI BORAD	Daughter-in-law of Partner Laljibhai J. Borad	30-Jun-2016	24,000	Salary	ARDPB0808K
SHOBHANA RAMESHBHAI BORAD	Daughter-in-law of Partner Laljibhai J. Borad	31-Jul-2016	24,000	Salary	ARDPB0808K
SHOBHANA RAMESHBHAI BORAD	Daughter-in-law of Partner Laljibhai J. Borad	31-Aug-2016	24,000	Salary	ARDPB0808K
SHOBHANA RAMESHBHAI BORAD	Daughter-in-law of Partner Laljibhai J. Borad	30-Sep-2016	24,000	Salary	ARDPB0808K
SHOBHANA RAMESHBHAI BORAD	Daughter-in-law of Partner Laljibhai J. Borad	31-Oct-2016	24,000	Salary	ARDPB0808K
SHOBHANA RAMESHBHAI BORAD	Daughter-in-law of Partner Laljibhai J. Borad	30-Nov-2016	24,000	Salary	ARDPB0808K
SHOBHANA RAMESHBHAI BORAD	Daughter-in-law of Partner Laljibhai J. Borad	31-Dec-2016	24,000	Salary	ARDPB0808K
SHOBHANA RAMESHBHAI BORAD	Daughter-in-law of Partner Laljibhai J. Borad	31-Jan-2017	24,000	Salary	ARDPB0808K
SHOBHANA RAMESHBHAI BORAD	Daughter-in-law of Partner Laljibhai J. Borad	28-Feb-2017	24,000	Salary	ARDPB0808K
SHOBHANA RAMESHBHAI BORAD	Daughter-in-law of Partner Laljibhai J. Borad	31-Mar-2017	24,000	Salary	ARDPB0808K