# TAX AUDIT REPORT
# OF

## AHMEDABAD URBAN DEVELOPMENT AUTHORITY

## F.Y. 2016-2017
## A.Y.2017-2018

## AUDITORS


**K J P & CO.**

**CHARTERED ACCOUNTANTS**

A-58 NOBLES
OPP. NEHRU BRIDGE,
ASHRAM ROAD,
AHMEDABAD – 380 009

**: 079 – 26589123/917**

: **kjpandco@gmail.com**

# FORM NO. 3CA

[*See* rule 6G (1) (a)]

**Audit report under section 44AB of the Income - tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law**

We report that the statutory audit of M/s. **AHMEDABAD URBAN DEVELOPMENT AUTHORITY, SARDAR VALLABHBHAI SANKUL, ASHRAM ROAD, USMANPURA, AHMEDABAD--380014, GUJARAT', PAN - AAALA0233B** is being conducted by The Office Of Account General ( Audit II) Gujarat in pursuance of the provisions of the **section 20(1) Of The C & AG's (DP & CS) Act,1971**. For the financial year 2016-17, audit is yet to be conducted by the said authority.

Subject to above audit to be completed, we annex hereto a coy each of

(a) the audited Income and expenditure account for the period beginning from **01 April 2016** to ending on **31 March 2017**

(b) the audited balance sheet as at **31 March 2017** ; and

(c) documents declared by the said Act to be part of, or annexed to, the Income and expenditure account and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct.

Place : Ahmedabad
Date : 21/09/2017

For **K J P & Co.**
**(Chartered Accountants)**
**Reg No. :121071W**

KJP & CO. CHARTERED ACCOUNTANTS AHMEDABAD

**Mittal P. Vaidya**
**Partner**
**Membership No :142111**
**Firm PAN : AABFK8432F**

K J P & Co.
CHARTERED ACCOUNTANTS

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Place : Ahmedabad
Date : 21/09/2017

For **K J P & Co.**
**(Chartered Accountants)**
**Reg No. :121071W**

M.Vaidya

**Mittal P. Vaidya**
**Partner**
**Membership No :142111**
**Firm PAN : AABFK8432F**

K J P & CO. AHMEDABAD CHARTERED ACCOUNTANTS

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

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

## PART - A

| | | |
|---|---|---|
| 1. | Name of the assessee | **AHMEDABAD URBAN DEVELOPMENT AUTHORITY** |
| 2. | Address | **SARDAR VALLABHBHAI SANKUL, ASHRAM ROAD, USMANPURA, AHMEDABAD--380014, GUJARAT** |
| 3. | Permanent Account Number (PAN) | **AAALA0233B** |
| 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**<br>**Annexure No - 1** |
| 5. | Status | **Charitable Trust** |
| 6. | Previous year | **From 01/04/2016 To 31/03/2017** |
| 7. | Assessment year | **2017-2018** |
| 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. | NA |
| 9. (b) | If there is any change in the partners or members or in their profit sharing ratios since the last date of preceding year, the particulars of such change. | |
| 10. (a) | Nature of business or profession (If more than one business or profession is carried on during the previous year, nature of every business or profession) | Annexure No. : 2 |
| 10. (b) | If there is any change in the nature of business or profession, the particulars of such change. | |
| 11. (a) | Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed. | Annexure No. : 3 |
| 11. (b) | List of books of account maintained and the address at which the books of accounts are kept.<br>(In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) | |
| 11. (c) | List of books of account and nature of relevant documents examined. | |
| 12. | Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) | No |
| 13. (a) | Method of accounting employed in the previous year. | Mercantile system |
| 13. (b) | Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year. | No |
| 13. (c) | If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss. | |

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| 13. (d) | Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) | No |
| 13. (e) | if answer to (d) above is in the affirmative give details of such adjustments: | |
| 13. (f) | Disclosure as per ICDS | Yes<br>Annexure No. : 4 |
| 14. (a) | Method of valuation of closing stock employed in the previous year. | Not Applicable |
| 14. (b) | In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish | No |
| 15. | Give the following particulars of the capital assets converted into stock in trade:- | No |
| 15. (a) | Description of capital asset; | |
| 15. (b) | Date of acquisition; | |
| 15. (c) | Cost of acquisition; | |
| 15. (d) | Amount at which the asset is converted into stock-in-trade. | |
| 16. | Amounts not credited to the profit and loss account, being, - | NIL |
| 16. (a) | the items falling within the scope section 28; | |
| 16. (b) | the pro forma credits, drawbacks, refund of duty of customs or excise or service tax or refunds of sales tax or value added tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned; | NIL |
| 16.(c) | escalation claims accepted during the previous year; | NIL |
| 16.(d) | any other item of income; | NIL |
| 16.(e) | capital receipt, if any. | Annexure No. : 5 |
| 17. | Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish: | No |
| 18. | Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :- | NA<br>Since assessee is claiming exemption of its income under section 11 to 13, No depreciation is claimed while computing the taxable income, on the assets whose amount has been considered as application of income. |
| 18. (a) | Description of asset/block of assets. | |
| 18. (b) | Rate of depreciation. | |
| 18. (c) | Actual cost of written down value, as the case may be. | |
| 18. (d) | Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of- | |
| 18. (d)(i) | Central Value Added Tax credits claimed and allowed under the Central Excise rules, 1944, in respect of assets acquired on or after 1st March, 1994, | |
| 18. (d)(ii) | Change in rate of exchange of currency, and | |
| 18. (d)(iii) | Subsidy or grant or reimbursement, by whatever name called. | |
| 18. (e) | Depreciation allowable. | |
| 18. (f) | Written down value at the end of the year. | |
| 19. | Amounts admissible under sections:<br>32AC, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iia), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35(ABB), 35(AC), 35(AD), 35(CCA), 35(CCB), | NIL |

AHMEDABAD CHARTERED ACCOUNTANTS

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|---|---|---|
| | 35(CCC), 35(CCD), 35D, 35DD, 35DDA, 35E :- (a)Debited to Profit and Loss Account and Allowable (b)Not Debited to profit and Loss Account. | |
| 20. (a) | Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)] | NIL |
| 20. (b) | Details of contributions received from employees for various funds as referred to in section 36(1)(va): | Annexure No. : 6 |
| 21. (a) | Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc | NIL |
| 21. (b) | Amounts inadmissible under section 40(a):- | NIL |
| 21. (c) | Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof; | NIL |
| 21. (d) | Disallowance/ deemed income under section 40A(3): | Yes |
| 21. (A) | On the basis of the examination of books of account and other relevant documents/ evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details: | |
| 21. (B) | On the basis of the examination of books of account and other relevant documents/ evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A); | Yes |
| 21. (e) | provision for payment of gratuity not allowable under section 40A(7), | NIL |
| 21. (f) | any sum paid by the assessee as an employer not allowable under section 40A(9); | NIL |
| 21. (g) | particulars of any liability of a contingent nature; | Annexure No. : 7 |
| 21. (h) | amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income; | NIL |
| 21. (i) | Amounts inadmissible under the proviso to section 36(1)(iii). | NIL |
| 22. | Amount of Interest inadmissible under section 23 of the Micro, Small and Medium Enterprise Development Act, 2006. | NIL |
| 23. | Particulars of payments made to persons specified under section 40A(2)(b). | No |
| 24. | Amounts deemed to be profits and gains under section 33AC or 33AB or 33ABA or 33AC. | NIL |
| 25. | Any amount of profit chargeable to tax under section 41 and computation thereof. | NIL |
| 26. | In respect of any sum referred to in clause (a), *(b)*, (c), (d), (e) or *(f)* of sectlon 43B, the liability for which:-- | NIL |
| 26.(A) | Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was | |
| 26.(A)(a) | paid during the previous year; | |
| 26.(A)(b) | not paid during the previous year; | |
| 26.(B) | was incurred in the previous year and was | NA |
| 26.(B)(a) | paid on or before the due date for furnishing the return of income of the previous year under section 139(1); | |
| 26.(B)(b) | not paid on or before the aforesaid date.<br><br>(State whether sales tax, customs duty, excise duty or any other | No |

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| | indirect tax, levy, cess, impost etc. is passed through the profit and loss account.) | |
| 27. (a) | Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts. | NIL |
| 27. (b) | Particulars of income or expenditure of prior period credited or debited to the profit and loss account. | Annexure No. : 8 |
| 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. | NA |
| 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 |
| 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 :— | None |
| 31.(a)(i) | name, address and Permanent Account Number (if available with the assessee) of the lender or depositor; | |
| 31.(a)(ii) | amount of loan or deposit taken or accepted; | |
| 31.(a)(iii) | whether the loan or deposit was squared up during the previous year; | |
| 31.(a)(iv) | maximum amount outstanding in the account at any time during the previous year; | |
| 31.(a)(v) | whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account; | |
| 31.(a)(vi) | in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft. | |
| 31.(b) | Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:- | None |
| 31.(b)(i) | name, address and Permanent Account Number (if available with the assessee) of the person from whom specified sum is received; | |
| 31.(b)(ii) | amount of specified sum taken or accepted; | |
| 31.(b)(iii) | whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account; | |
| 31.(b)(iv) | in case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft. | |
| | (Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.) | |
| 31. (c) | Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year: - | None |
| 31. (c)(i) | name, address and permanent Account Number (if available with the assessee) of the payee; | |
| 31. (c)(ii) | amount of the repayment; | |
| 31. (c)(iii) | maximum amounts outstanding in the account at any time during the previous year; | |

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|---|---|---|
| 31. (c)(iv) | whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account; | |
| 31. (c)(v) | in case the e-payment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft. | |
| 31.(d) | Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:— | None |
| 31.(d)(i) | name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received; | |
| 31.(d)(ii) | amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year. | |
| 31.(e) | Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:— | None |
| 31.(e)(i) | name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received; | |
| 31.(e)(ii) | amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year. | |
| | (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act) | |
| 32. (a) | Details of brought forward loss or depreciation allowance, in the following manner, to the extent available: | No |
| 32. (b) | whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. | NA |
| 32. (c) | Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same. | No |
| 32. (d) | whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same. | No |
| 32. (e) | In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year. | NA |
| 33. | Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). | NIL |
| 34. (a) | Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish: | Annexure No. : 9<br>Yes |
| (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) | No |

| | | |
|---|---|---|
| | or section 206C(7). If yes, please furnish: | |
| 35.(a) | In the case of a trading concern, give quantitative details of principal items of goods traded : | None |
| (i) | Opening Stock; | |
| (ii) | purchases during the previous year; | |
| (iii) | sales during the previous year; | |
| (iv) | closing stock; | |
| (v) | shortage/excess, if any | |
| (b) | In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products : | None |
| A. | Raw Materials: | |
| (i) | opening stock; | |
| (ii) | purchases during the previous year; | |
| (iii) | consumption during the previous year | |
| (iv) | sales during the previous year; | |
| (v) | closing stock; | |
| (vi) | *Yield of finished products; | |
| (vii) | * Percentage of yield; | |
| (viii) | *shortage/excess, if any. | |
| B. | Finished products/by-products : | |
| (i) | opening stock; | |
| (ii) | purchases during the previous year; | |
| (iii) | quantity manufactured during the previous year; | |
| (iv) | sales during the previous year; | |
| (v) | closing stock; | |
| (vi) | shortage/excess, if any. | |
| 36. | In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form:- | NA |
| 36. (a) | total amount of distributed profits; | |
| 36. (b) | amount of reduction as referred to in section 115-O(1A)(i); | |
| 36. (c) | amount of reduction as referred to in section 115-O(1A)(ii); | |
| 36. (d) | total tax paid thereon; | |
| 36. (e) | dates of payment with amounts. | |
| 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 |
| 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 |
| 39. | Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services.<br>Finance Act,1994 in relation to valuation of taxable services, if yes, | NA |

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| | give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the auditor. | |
| 40. | Details regarding turnover, gross profit, etc., for the previous year and preceding previous year: | NA |

| Serial number | Particulars | Previous year | Preceding previous year |
|---|---|---|---|
| 1. | Total turnover of the assessee | Not Applicable | |
| 2. | Gross profit/ turnover | | |
| 3. | Net profit/ turnover | | |
| 4. | Stock-in-trade/ turnover | | |
| 5. | Material consumed/ finished goods produced | | |

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

| | | |
|---|---|---|
| 41. | Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings. | No |

**FOR K J P & Co.**
**(Chartered Accountants)**
**Reg No. :121071W**

K.J.P. & CO. CHARTERED ACCOUNTANTS AHMEDABAD

MPV

Place: Ahmedabad
Date: 21/09/2017

**Mittal P. Vaidya**
**Partner**
**Membership No: 142111**

# AHMEDABAD URBAN DEVELOPMENT AUTHORITY
# SARDAR VALLABHBHAI SANKUL, ASHRAM ROAD, USMANPURA, AHMEDABAD--380014, GUJARAT

## Annexures Forming Part of 3CD For The Period Ended on 31 March 2017

**ANNEXURE NO :- 1**

| Detail of Indirect taxes applicable | | | | | |
|---|---|---|---|---|---|
| **Sr.No.** | **Nature of Registration** | **State** | **Other Indirect Tax/Duty** | **Description [Not for E-filling]** | **Reg. No.** |
| 1 | Sales Tax/VAT | Gujarat | | | AAALA0233BST001 |

**ANNEXURE NO :- 2**

| Nature of Business & Profession 10 (a) | | | | |
|---|---|---|---|---|
| **Sr.No.** | **Sector** | **Sub Sector** | **Code** | **Nature of Activity** |
| 1 | Others | Other than (1) to (9) above | 1001 | Ahmedabad Urban Development Authority is an autonomous body governed by the provision of Th Gujarat Town Planning Act, 1976 and rules made there under. It is established by the governmen for the purpose of planned development of areas as defined and assigned by the Government o Gujarat. |

**ANNEXURE NO :- 3**

| List of Books | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **Books of Account Prescribed U/s 44AA** | | **Books of Account Maintained** | | | | | | **Books of Account Examined** |
| **Sr. No.** | **Books Prescribed** | **Books Maintained** | **Address 1** | **Address 2** | **City/Town/District** | **State** | **Pin Code** | **Books Examined** |
| 1 | None | Cash Book | Sardar Vallabh Sankul | Ashram Road | Ahmedabad | Gujarat | 380014 | Cash Book |
| 2 | None | Bank Book | Sardar Vallabh Sankul | Ashram Road | Ahmedabad | Gujarat | 380014 | Bank Book |
| 3 | None | Journal Register | Sardar Vallabh Sankul | Ashram Road | Ahmedabad | Gujarat | 380014 | Journal Register |
| 4 | None | General Ledger | Sardar Vallabh Sankul | Ashram Road | Ahmedabad | Gujarat | 380014 | General Ledger |
| 5 | None | Receipt Journal Ledger | Sardar Vallabh Sankul | Ashram Road | Ahmedabad | Gujarat | 380014 | Receipt Journal Ledger |
| 6 | None | Journal Book | Sardar Vallabh Sankul | Ashram Road | Ahmedabad | Gujarat | 380014 | Journal Book |

**Note: Above mentioned books of accounts are maintained in computerized accounting system. We have verified only those financial books which are maintained at the head office on a test check basis.**

**ANNEXURE NO :- 4**

| Disclosure as per ICDS | | |
|---|---|---|
| **Sr.No.** | **ICDS** | **Disclosure** |
| 1 | ICDS I - Accounting Policies | Financial Statements are prepared under historical cost convention generally adopting Accrual System except Capital Expenditures & Receipts which are accounted on Cash System.<br>Exceptions 1. Accrued & Due installments receivable from EWS Beneficiaries are accounted on accrual basis.<br>2. Grants receivable in respect of Completed Capital Projects, accounted on accrual basis.(If ascertainable)<br>3. Land Acquisition Costs payable as per the Awards of the Court but not paid, accounted on accrual basis |
| 2 | ICDS IV - Revenue Recognition | Investment Income and Rental Income is recognized on accrual basis where as Fees, Charges, Penalties and Other misc receipts are recognized on receipt basis. |
| 3 | ICDS V - Tangible Fixed Assets | All Fixed Assets (Other than Land) have been stated at Cost less Accumulated Depreciation.<br>Land acquired for Growth Centers and other projects are shown at actual cost incurred whereas land acquired under T.P. Scheme has been valued at the cost derived in "FORM F" of the Town Planning and Urban Development Act, 1976 |
| 4 | ICDS VII - Government Grants | Capital Grants received from various government departments are shown as liabilities/Capital Reserve, until they are fully used and on the complete use of the Capital Grants; it is either reduced from the capital expenditure or reduced from the value of Fixed Assets.<br>Exception -<br>(i) In case of Grant received for Sports Sankul, the same has not been reduced from the value of Fixed Asset. |
| 5 | ICDS X - Provisons, Contingent Liabilities and Contingent Assets | A provision is recognized when AUDA has a present obligation as a result of past event. It is probable that an outflow of resources embodying economic benefit will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates by the management. |

## .XURE NO :- 5

| .No. | Description | Amount |
|---|---|---|
| | **Capital receipt** | |
| | Amenities | 85988000 |
| 2 | Amalagamation Fee | 51000 |
| 3 | Betterment Charges | 221942000 |
| 4 | Development Charges | 26297000 |
| 5 | Development Charges Diff. | 992000 |
| 6 | Fees for Providing Services (U/S-23(1)(VI-A) | 99500000 |
| 7 | FSI on Payment Charges | 405763000 |
| 8 | Infrastructure Development Fund(Gruda-2011) | 7418000 |
| 9 | Incremental Contruction Receipt | 2749000 |
| 10 | Restoration Charges | 3118000 |
| 11 | Solid Waste Management | 1151000 |
| 12 | Supervision Charge(Restoraton Charge) | 594000 |
| 13 | Tree Plantation – Permission | 2380000 |
| 14 | Tree Plantation Charges Diff. | 240000 |
| 15 | Drainage Receipts | 30725000 |
| 16 | EWS Receipts | 244768000 |
| | VAMBAY Receipts | 4310000 |
| 18 | Township Receipts | 17635000 |
| 19 | Affordable House - MIG Receipts | 122804000 |
| 20 | Affordable House - LIG Receipts | 90400000 |
| 21 | Unauthorised Regularisation Fee (Impact Fee) | 90000 |
| 22 | Grant Under PMAY(Affordable Housing Mission) | 720000 |

## ANNEXURE NO :- 6

**Branch Name : Head Office, Fund Name:- CPF**

| Sr.No. | Month | Contribution | Due Date | Payment Date | Actual Amount |
|---|---|---|---|---|---|
| 1 | APRIL | 184210 | 15/05/2016 | 10/05/2016 | 184210 |
| 2 | MAY | 179230 | 15/06/2016 | 08/06/2016 | 179230 |
| 3 | JUNE | 178792 | 15/07/2016 | 05/07/2016 | 178792 |
| 4 | JULY | 173619 | 15/08/2016 | 08/08/2016 | 173619 |
| 5 | AUGUST | 177220 | 15/09/2016 | 06/09/2016 | 177220 |
| 6 | SEPTEMBER | 177220 | 15/10/2016 | 05/10/2016 | 177220 |
| 7 | OCTOBER | 165434 | 15/11/2016 | 08/11/2016 | 165434 |
| 8 | NOVEMBER | 175799 | 15/12/2016 | 05/12/2016 | 175799 |
| 9 | DECEMBER | 162825 | 15/01/2017 | 06/01/2017 | 162825 |
| 10 | JANUARY | 159731 | 15/02/2017 | 07/02/2017 | 159731 |
| 11 | FEBRUARY | 154742 | 15/03/2017 | 06/03/2017 | 154742 |
| 12 | MARCH | 148935 | 15/04/2017 | 07/04/2017 | 148935 |

**Branch Name : Head Office, Fund Name:-GPF**

| Sr.No. | Month | Contribution | Due Date | Payment Date | Actual Amount |
|---|---|---|---|---|---|
| 1 | APRIL | 179634 | 15/05/2016 | 10/05/2016 | 179634 |
| 2 | MAY | 189398 | 15/06/2016 | 08/06/2016 | 189398 |
| 3 | JUNE | 155398 | 15/07/2016 | 05/07/2016 | 155398 |
| 4 | JULY | 159061 | 15/08/2016 | 08/08/2016 | 159061 |
| 5 | AUGUST | 157395 | 15/09/2016 | 06/09/2016 | 157395 |
| 6 | SEPTEMBER | 157445 | 15/10/2016 | 05/10/2016 | 157445 |
| 7 | OCTOBER | 157445 | 15/11/2016 | 08/11/2016 | 157445 |
| 8 | NOVEMBER | 110000 | 15/12/2016 | 05/12/2016 | 110000 |
| 9 | NOVEMBER | 6423 | 15/12/2016 | 23/12/2016 | 6423 |
| 10 | DECEMBER | 153423 | 15/01/2017 | 06/01/2017 | 153423 |
| 11 | JANUARY | 153423 | 15/02/2017 | 07/02/2017 | 153423 |
| 12 | FEBRUARY | 153423 | 15/03/2017 | 06/03/2017 | 153423 |
| 13 | MARCH | 153423 | 15/04/2017 | 07/04/2017 | 153423 |

KJP & CO. CHARTERED ACCOUNTANTS AHMEDABAD

URE NO :- 7

| o. | Any Liability of contingent Nature - 21 (g) | |
|---|---|---|
| | Nature of Liability | Amount |
| | AY 10-11 (I T Department has filed an appeal against the order of CIT(A) deleting penalty 271(1) (c)) | 1010000000 |
| 2 | AY 12-13 (matter is pending before ITAT, Ahmedabad.) | 470000000 |
| 3 | AY 13-14 (matter is pending before ITAT, Ahmedabad.) | 50000000 |
| 4 | AY 14-15 (matter is pending before CIT, Ahmedabad) | 760000000 |
| 5 | High Court of Gujarat has directed to grant exemption u/s 11 for AY 09-10 to 11-12 in our own case | 0 |
| 6 | In view of the above judgment , there exist higher possibilities to get relief in pending matters | 0 |

ANNEXURE NO :- 8

| Prior Period [Income & Expenditure] | | | | |
|---|---|---|---|---|
| Sr.No. | Type | Nature of Income/Expenditure | Amount | Prior Period to which it relates(Year in YYYY-YY format) |
| 1 | Expenditure Debited | Earlier, considered as income instead of Labour Cess Charges (PRM) - Current Liability | 80700 | 2015-16 |
| 2 | Expenditure Debited | CPF Contribution - Deputation Staff paid of earlier years | 443526 | 2015-16 |
| | Expenditure Debited | Earlier, considered as income instead of Security Deposit (Road Cutting Charges) - Current Liability | 1571869 | 2005-06 |

ANNEXURE NO :- 9

| TDS Details as per chapter XVII-B & XVII-BB | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Sr.No. | TAN No. | Section | Nature of Payment | Total Amount Paid/ Received as per nature specified in the column 3 | Total Amount on which Tax is required to be deducted/ collected out of column 4 | Total Amount on which Tax was deducted or collected at specified rate out of column 5v | Amount of Tax deducted or collected out of column 6 | Total Amount on which tax was deducted or collected at less than specified rate out of Column 7 | Amount of Tax deducted/ collected on column 8 | Amount of Tax deducted or collected not deposited to the credit of the central govt. Out of column 6 & 8 |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| 1 | AHMA01527B | 194C | Payments to contractor and sub-contractors | 1558128427 | 1558128427 | 1558128427 | 29668087 | 0 | 0 | 0 |
| 2 | AHMA01527B | 194I | Rent | 5325709 | 5325709 | 5325709 | 106515 | 0 | 0 | 0 |
| 3 | AHMA01527B | 194J | Fees for professional or technical services | 52048374 | 52048374 | 47257941 | 4725802 | 4790443 | 72435 | 0 |
| 4 | AHMA01527B | 192 | Salary | 41258048 | 41258048 | 41258048 | 2314400 | 0 | 0 | 0 |
| 5 | AHMA01527B | 206C | Tax Collected at Source | 263258 | 263258 | 263258 | 2633 | 0 | 0 | 0 |
| | | | | | | | | | | |

*As Per Audit Report of Even Date*

K J P & CO. * CHARTERED ACCOUNTANTS * AHMEDABAD

FOR K J P & Co.
(Chartered Accountants)
Reg No. :121071W

Mittal P. Vaidya
Partner
Membership No 142111
AABFK8432F