

लख बपवौ
इवतवतपुव निर्दिष्ट

following observations/ comments/ discrepancies/ inconsistencies

relied upon the explanation given by the assessee for deciding
under the meaning of Section 40A(2)(b) of Income Tax Act
relied upon the verification and valuation of closing stock done

ve -

obtained all the information and explanations which, to the best of
the purposes of the audit.

tion, proper books of account have been kept by the head office
from my examination of the books.

tion and to the best of my information and according to the exp
with notes thereon, if any give a true and fair view : -

f the balance sheet, of the state of the affairs of the assessee as

of the Profit and loss account of the Profit of the assessee for the

iculars required to be furnished under section 44AB is annexed

to the best of my information and according to explanations given
D are true and correct subject to following observations/qualifications

FOR SHAH TEEN

liable to pay indirect tax like excise duty, service tax, sales tax, c
registration number or any other identification number allotted

GUJARAT)	Registration Number 24074304143
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	:	Firm
	:	01/04/2015 to 31/03/2016
	:	2016-17

ie of section 44AB under which the audit has been conducted

tal sales/turnover/ gross receipts in business exceeding Rs. 1 c

PART-B

of Persons, indicate names of : AS PER ANNEXURE 'I'
and their profit sharing ratios

in the partners or members or in their profit sharing ratio since
particulars of such Change.

Name of partner/member	Type of change	Old profit sharing ratio	N sh
	NA		

		Section
		Nil
...ing employed in the previous	:	Mercantile system
...as been any change in the method ...mployed vis-à-vis the method ...immediately preceding previous	:	No
...bove is In the affirmative, give ...ange, and the effect thereof on the	:	Particulars
		Nil
...on, if any, in the method of ...oyed in the previous year form the ...ards prescribed under section 145 ...reof on the profit or loss.	:	NA
...ion of closing stock employed in	:	At Cost or Net Realisabl
...n from the method of valuation ...section 145A, and the effect ...fit or loss, please furnish.	:	No
		Particulars

	Purchase value	Adjustment on account of			Total value of purchase
		CENVAT	Change in rate of exchange	Subsidy/Grant	
Nil	Nil	Nil	Nil	Nil	
0	0	0	0	0	

of put to use	Amount	MODVAT	Exchange rate change
of put to use	Amount	MODVAT	Exchange rate change
Total	0	0	0

Date of sale etc.		
Nil		
Total		
Under sections 35/35ABB/35AC/35CCA/35CCB/35E	:	NA
an employee as bonus or services rendered, where such sum	:	NA

way of any other penalty or fine re	:	NA
rrred for any purpose which is an is prohibited by law	:	NA
ossible under section 40(a):-		
on-resident referred to in sub-clause (i)		
ment on which tax is not	:	NA
ment on which tax has been not been paid during the in the subsequent year before the described under section 200(1)	:	NA
erred to in sub-clause (ia)		
ment on which tax is not	:	NA
ment on which tax has been not been paid on or before the d in sub- section (1) of section 139	:	NA
tax under sub-clause (ic)	:	Nil

all the GDD were made by account
drawn on a bank or account payee
e, please furnish the details of
l to be the profits and gains of
ession under section 40A(3A)

at	Nature of payment	Amount	Name o
	Nil	Nil	Nil
	Payment of gratuity not allowable A(7)	:	Nil
	For the assessee as an employer not section 40A(9)	:	Nil
	Any liability of a contingent nature	:	NA
	Expenditure inadmissible in terms of respect of the expenditure incurred income which does not form part of	:	NA
	Expenditure admissible under the proviso to section	:	Nil
	Expenditure admissible under section 23 of the Hill Enterprises Development	:	Nil

sales tax, customs duty, excise duty and indirect tax, levy, cess, impost etc. is included in the profits and loss		:	Yes
Central Value Added Tax credits utilised during the previous year and included in the profit and loss account and outstanding Central Value Added Tax accounts.		:	No
Income or expenditure of prior year transferred or debited to the profit and loss		:	NA
In the previous year the assessee has transferred any share of a company not in which the public are substantially interested on consideration or for inadequate consideration as referred to in section 56(2)(viia), if yes, give details of the same.		:	No
PAN of the person	Name of the company from which shares received	CIN of the company	No. of shares received
Nil	Nil	Nil	Nil
In the previous year the assessee received any share or issue of shares which exceeds the limit specified in section 56(2)(viia)		:	No

ch repayment of loan or deposit in an amount exceeding the li
ous year :-

	Address of the payee:	PAN of the payee:	Amount of the repayment:
	Nil	Nil	Nil

ing or accepting loan or deposit, or : Yes
e same were made by account
awn on a bank or account payee
on the examination of books of
er relevant documents

at forward loss or depreciation allowance, in the following mar

t	Nature of loss /Depreciation allowance	Amount as returned	Amount as assessed

e in shareholding of the company : No
n the previous year due to which
ed prior to the previous year

AS PER ANNEXURE		
x deducted or tax collected within time. If not, please furnish the		
essee is liable to pay interest 01(1A) or section 206C(7). If yes,	:	AS PER ANNEXURE
trading concern, give details of principal items of goods	:	NA
manufacturing concern, give quantitative details of the principal products and by-products		
Is	:	NA
ducts	:	NA
	:	NA
ic Company, details of tax on under section 115-O in the	:	NA

x Act, 1961 and Wealth tax Act,
ls of relevant proceedings.

FOR SHAH TEE
CHARTERED



BIRVA DAM
(PA
M. N
FRN

E 315, SUMEL BUSINESS
MARKET, KALUPUR, A

maintained and the address at which the books of accounts are
 er system, mention the books of account generated by such c
 one location, please furnish the addresses of locations along
 accounts maintained at each location.)

Address line 1	Address line 2	City/Town/District
SURVEY NO.470/3, CARE OF BHOOMA GRANET MARBLE, NEAR GOPI DALBATI, GOTA CHOKADI, GOTA		AHMEDABAD

ANNEXURE 'IV'

it of books of account and nature of relevant documents exam

Particulars

,Bank Book,Purchase Book & Sales Book,Journal are maintain

ANNEXURE 'V'

lars of any payment made to persons specified under section

Party	PAN	Relation	Nature of
		DA DTAIED	DETAILED

AHMEDABAD	ALGPP3787J	250000	No
AHMEDABAD	AYZPP7763Q	270000	No
AHMEDABAD		900000	No
AHMEDABAD	BNNPP9308R	200000	No
AHMEDABAD	AALPI7602M	200000	No

ANNEXURE 'VIII'

required to deduct or collect tax as per the provisions of Chapter
please furnish:

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	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	
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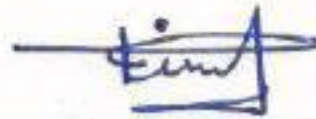
tion and collection t Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount pa column
	761	
	6260	
	7595	

in terms of our att

For SHAH TEELA
CHARTERED AC



SI SUMANTBH YOGESHB
AI I. PATEL HAI D.
PATEL
) (PARTNER) (PARTNE)



BIRVA DAMJIBH

(PARTNER)
M. NO. : 160812
FRN : 133549W

		10,100.10	
		26,451.66	
ATEL (17%)			
		1,55,598.00	TOTAL

n integral part of accounts

In terms of our atta

For SHAH TEELA
CHARTERED AC

(Signature)

Y.D. Patel

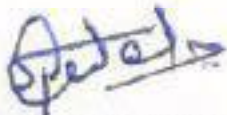
(Signature)

SI SUMANTBH YOGESHB
AI I. PATEL HAI D.
PATEL
) (PARTNER) (PARTNE)

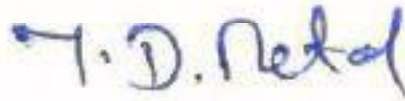
BIRVA DAMJIBH

(PARTNER)
M. NO. : 160812
FRN : 133549W

For SHAH TEELAM
CHARTERED ACC



SUMANTBH YOGESHB
AI I. PATEL HAI D.
PATEL
(PARTNER) (PARTNE)



BIRVA DAMJIBHA
(PARTNER)
M. NO. : 160812
FRN : 133549W

		By Interest On Capital
	7,17,098.20	TOTAL

Capital Account of Sumantkumar Ishwarlal Patel

	AMOUNT	PARTICULARS
	56,413.00	By Opening Balance
	31,93,690.48	By Net Profit
		By Remuneration
		By Interest On Capital
		By Addition
	32,50,103.48	TOTAL

Capital Account of Yogeshkumar Dashrathbhai Pate

	AMOUNT	PARTICULARS
	2,14,540.00	By Opening Balance
	44,77,668.66	By Net Profit
		By Remuneration
		By Interest On Capital
		By Addition
	46,92,208.66	TOTAL

SCHEDULE : 2
UNSECURED LOANS

PARTICULARS

HAI AMICHANDBHAI

JA (LABOUR)
L PATEL HUF

MARBLE

EKH
DER
& PAINT MART
IERS

S
TION.
S
T. LTD.

TOTAL

SCHEDULE : 4
PROVISIONS

PARTICULARS

TOTAL

PURCHASE A\C

A\C

TOTAL

**SCHEDULE : 10
DIRECT EXPENSES**

PARTICULARS

PENSES

AL EXPENSES

TOTAL

**SCHEDULE : 11
INDIRECT EXPENSES**

PARTICULARS

accounted for on Mercantile Basis but some expenses
ted for on cash basis.

or the previous year have been rearranged and
ary.

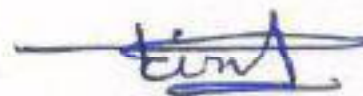
or period or extra ordinary expenses debited to Profit

tors, Creditors and Unsecured Loans are subject to cor

has been prepared on Going Concern assumption.

JFRA

for SHAH TEELANI &
Chartered Accou



PATEL

BIRVA DAMTIRHAI