TAX AUDIT REPORT

U/s.44AB

OF

SUGAM CORPORATION

A.Y. 2014 – 2015

SNK & Co.
CHARTERED ACCOUNTANTS
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SNK & Co.
CHARTERED ACCOUNTANTS
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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. We have examined the balance sheet as at 31/03/2014, attached herewith of SUGAM CORPORATION, F.P. NO. 8/P, PART - III PAIKI SUB PLOT NO. B, T.P.S. NO. 48, OPP. SWAPNA SRUSTI RESIDENCY, JIYAV BUDIA ROAD, BHESTAN, SURAT, GUJARAT-395022. PAN - ACHFS5403Q.

2. We certify that the balance sheet is in agreement with the books of account maintained at the head office at F.P. NO. 8/P, PART - III PAIKI SUB PLOT NO. B, T.P.S. NO. 48, OPP. SWAPNA SRUSTI RESIDENCY, JIYAV BUDIA ROAD, BHESTAN, SURAT GUJARAT-395022 and branches.

3. (a) We report the following observations/comments/discrepancies/inconsistencies, if any:

   (b) Subject to above,-

   (A) We have obtained all the information and explanations 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 explanations given to us, the said accounts, read with notes thereon, if any give a true and fair view in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2014.

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

For SNK & Co.
Chartered Accountants

Samir B Shah
(Partner)

M. No. : 103562
FRN : 109176W

Date : 15/09/2014
Place : Surat

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 assesse : **SUGAM CORPORATION**

2 Address : **F.P. NO. 8/P, PART - III PAIKI SUB PLOT NO. B,, T.P.S. NO. 48, OPP. SWAPNA SRUSTI RESIDENCY,, JIYAV BUDIA ROAD, BHESTAN, SURAT, GUJARAT-395022**

3 Permanent Account Number : **ACHFS5403Q**

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

SN	Type	Registration Number
1	Service Tax	ACHFS5403QSD001
2	Sales Tax/VAT (GUJARAT)	24222104209

5 Status : **Firm**

6 Previous year from : **01/04/2013 to 31/03/2014**

7 Assessment year : **2014-15**

8 indicate the relevant clause of section 44AB under which the audit has been conducted

SN	Type
1	Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding Rs. 1 crore

PART-B

9 a If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios : **AS PER ANNEXURE 'I'**

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.

Date of change	Name of partner/member	Type of change	Old profit sharing ratio	New profit sharing ratio	Remarks
Nil	Nil	Nil	Nil	Nil	Nil

10 a Nature of business or profession. :

Sector	Sub sector	Code
Builders	Builders(0401)	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
Nil			

11 a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed. : Yes

Books prescribed
The assessee falls under the category of "Non-specified profession" for which Board has not prescribed any specific books of accounts.

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.)

Books maintained	Address line 1	Address line 2	City/Town/ District	State	Pincode
Cash Book, Bank Book, Journal Book, Ledger	F.P. NO. 8/P, PART - III PAIKI SUB PLOT NO. B, T.P.S. NO. 48, OPP. SWAPNA SRUSTI RESIDENCY,	JIYAV BUDIA ROAD, BHESTAN,	Surat	GUJARAT	395022

c List of books of account and nature of relevant documents examined. : **Cash Book, Bank Book, Journal Book, Ledger**

12 Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) : No

Section	Amount
Nil	Nil

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-à-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	Decrease in profit
Nil	Nil	Nil

14 a Method of valuation of closing stock employed in the previous year. : **Assessee has adopted Project Completion Method for accounting purpose.**

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	Decrease in profit
NA	NA	NA

15 Give the following particulars of the capital asset converted into stock-in-trade: -

Description of capital asset	Date of acquisition	Cost of acquisition	Amount at which asset is converted in to stock in trade
Nil	Nil	Nil	Nil

16 Amounts not credited to the profit and loss account, being: -

a The items falling within the scope of section 28. :

Description	Amount
Nil	Nil

b The proforma credits, drawbacks, refunds 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. :

Description	Amount
Nil (Nil)	Nil

c Escalation claims accepted during the previous year. :

Description	Amount
Nil	Nil

d Any other item of income. :

Description	Amount
Nil	Nil

e Capital receipt, if any. :

Description	Amount
Nil	Nil

17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Details of property	Address line 1	Address line 1	City/Town/District	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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 'II'**

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19 Amount admissible under sections: 32AC/33AB/33ABA/35/35ABB/35AC/35CCA/35CCB/35D/35DD/35DDA/35E

Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act,1961 or Income-tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf.
Nil	Nil	Nil

20 a Any sum paid to an employee as: bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [section 36(1)(ii)]

Description	Amount
Nil	Nil

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

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
Nil	Nil	Nil	Nil	Nil

21 a Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure:

Particulars	Amount
Nil	Nil

Personal expenditure:

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

Expenditure incurred at clubs being entrance fees and subscriptions:

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

b Amounts inadmissible under section 40(a):-

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

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode	Amount of tax deducted
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode	Amount of tax deducted	Amount out of (V) deposit
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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iii. Fringe benefit tax under sub : **Nil**
clause (ic)

iv. Wealth tax under sub-clause (iia) : **Nil**

v. Royalties, license fee, service fee : **Nil**
etc. under sub-clause (iib)

vi. Salary payable outside india/to a non resident without TDS etc. Under sub-clause (iii)

Date of payment	Amount of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town /District	Pincode
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

vii. Payment to PF/other fund etc. : **Nil**
under sub-clause (iv)

viii. Tax paid by employer for : **Nil**
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

Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
Nil	Nil	Nil	Nil	Nil	Nil

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
Nil	Nil	Nil	Nil	Nil

(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
Nil	Nil	Nil	Nil	Nil

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 :

Nature of liability	Amount
Nil	Nil

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 :

Particulars	Amount
Nil	Nil

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 any payment made to persons specified under section 40A(2)(b). : **AS PER ANNEXURE 'III'**

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

Section	Description	Amount
Nil	Nil	Nil

25 Any amounts of profits chargeable to tax under section 41 and computation thereof

Name of party	Amount of income	Section	Description of transaction	Computation
Nil	Nil	Nil	Nil	Nil

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

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 :

Section	Nature of Liability	Amount
Nil	Nil	Nil

(b) Not paid during the previous year; :

Section	Nature of Liability	Amount
Nil	Nil	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 139(1);

Section	Nature of Liability	Amount
Nil	Nil	Nil

(b) Not paid on or before the : aforesaid date.

Section	Nature of Liability	Amount
Nil	Nil	Nil

State whether sales tax, customs : duty, excise duty or any other indirect tax, levy, cess, impost etc.is passed through the profits and loss

Yes

Such taxes, duties, levies etc. wherever applicable 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.:-

Type	Particular	Amount	Prior period
Nil	Nil	Nil	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

Name of the person from which shares received	PAN of the person	Name of the company from which shares received	CIN of the company	No. of shares received	Amount of consideration paid	Fair market value of shares
Nil	Nil	Nil	Nil	Nil	Nil	Nil

29 Whether during the previous year the : assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.

No

Name of the person from which consideration received for issue of shares	PAN of the person	No. of shares	Amount of consideration received	Fair market value of the shares
Nil	Nil		Nil	Nil

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30 Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque (Section 69D) : **No**

Name of person from whom amount borrowed or repaid on hundi	PAN of the person	Address line 1	Address line2	City/Town/District	State	Pincode	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

31 a Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or deposited	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/deposit was taken or accepted otherwise than by an account payee Bank cheque or account payee bank draft
Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

Name of the payee:	Address of the payee:	PAN of the payee:	Amount of the repayment:	Maximum amount outstanding in the account at any time during the Previous Year:	Whether the repayment was made otherwise than by account payee cheque or account payee bank draft:
Nil	Nil	Nil	Nil	Nil	Nil

c Whether the taking or accepting loan or deposit, or repayment of the same were made by account payee cheque drawn on a bank or account payee bank draft based on the examination of books of account and other relevant documents : NA

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

Serial No:	Assessment Year:	Nature of loss /Depreciation allowance	Amount as returned	Amount as assessed	Order No and Date	Remarks
1	Nil	Nil	Nil	Nil	Nil	Nil

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. : 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. : No

33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). : No

Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules,1962 or any other guidelines, circular, etc, issued in this behalf.
Nil	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 : AS PER ANNEXURE 'IV'

SNK & CO. CHARTERED ACCOUNTANTS

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
Nil	Nil	Nil	Nil	Nil

c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: **AS PER ANNEXURE 'V'**

35 a In the case of a trading concern, give quantitative details of principal items of goods traded

Item Name	Unit	Opening stock	Purchase during the previous year	Sale during the previous year	Closing Stock	Storage/Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil

b In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products any by-products

(A) Raw materials

Item Name	Unit	Opening stock	Purchase during the previous year	Consumption during previous year	Sales during previous year	Closing Stock	Yield of finished product	% of yield	Shortage/Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

(B) Finished products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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(B) By products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage /Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

36 In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms : **NA**

37 Whether any cost audit was carried out?" : No

38 Whether any audit was conducted under the Central Excise Act, 1944? : 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 service as may be reported / identified by the auditor? : **No**

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			Nil			Nil
Gross profit/turnover			Nil			Nil
Net profit/turnover			Nil			Nil
Stock-in-trade/turnover			Nil			Nil
Material consumed / Finished goods produced			Nil			Nil
			Nil			Nil

41 Please furnish the details of deemand 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.

Financial year to which demand/refund relates to	Name of other tax law	Type (Deemand raised/Refund received)	Date of deemand raised/refund received	Amount	Remarks
Nil	Nil	Nil	Nil	Nil	Nil

For SNK & Co.
Chartered Accountants

Kunal B Shah
(Partner)

M. No.: 103562
FRN : 109176W

Date : 15/09/2014
Place : Surat

(with Stamp)

Sugam Corporation

R.B. Moradia

Partner

SUGAM CORPORATION

Annexure 'I'

Names of partners/members and their profit sharing ratios

SN	Name	Profit Sharing Ratio (%)
1	SANKETBHAI THAKARBHAI NAKRANI	15.00
2	RIKUNJ BHIKHALAL MORADIA	16.67
3	RITESH BHIKHALAL MORADIA	16.66
4	TEJAS MANSUKHABHAI SHETA	16.67
5	KANTIBHAI PARSHOTTAMBHAI SHETA	15.00
6	SANJAY KANJIBHAI ITALIYA	10.00
7	PRITESH KARASHIBHAI SHETA	5.00
8	NARESHKUMAR N SHETA	5.00

SUGAM CORPORATION

Annexure 'II'

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 :-

Sr	Description of the Block of Assets	Rate of depreciation	Opening WDV (A)	Purchase Value (1)	CENVAT (2)	Change in Rate of Exchange (3)	Subsidy/Grant (4)	Total Value of Purchase (B) 1-2+3-4	Deductions (c)	Depreciation allowable (D)	Written down value at the end of the year (A+B-C-D)	Block Nil
1	(18a) Plant & Machinery @ 15%-Sec 32(1)(ii)	15%		345425	0	0	0	345425		51814	293611	
2	(18a) Plant & Machinery @ 15%-Sec 32(1)(ii)	15%	74300	1000	0	0	0	1000		11295	64005	
3	(18r) Furnitures & Fittings @ 10%-Sec 32(1)(ii)	10%	127669	85963	0	0	0	85963		21363	192269	
4	(18a) Plant & Machinery @ 60%-Sec 32(1)(ii)	60%		45100	0	0	0	45100		27060	18040	
		Total	201969	477488				477488		111532	567925	

Additions : 1

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
26/05/2013	26/05/2013	297150				297150
27/05/2013	27/05/2013	19500				19500
12/06/2013	12/06/2013	19000				19000
16/06/2013	16/06/2013	9775				9775
	Total	345425	0	0	0	345425

Additions : 2

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
08/04/2013	08/04/2013	1000				1000
	Total	1000	0	0	0	1000

Additions : 3

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
03/04/2013	03/04/2013	12354				12354
04/04/2013	04/04/2013	5950				[illegible]
08/04/2013	08/04/2013	5093				[illegible]
10/04/2013	10/04/2013	10345				10345
11/04/2013	11/04/2013	2535				2535
16/04/2013	16/04/2013	2175				2175
19/04/2013	19/04/2013	8085				8085
20/04/2013	20/04/2013	250				250
22/04/2013	22/04/2013	8187				8187
24/04/2013	24/04/2013	5845				5845
25/04/2013	25/04/2013	11399				11399
26/04/2013	26/04/2013	2756				[illegible]
27/04/2013	27/04/2013	4361				[illegible]
27/04/2013	27/04/2013	2594				[illegible]
27/04/2013	27/04/2013	1100				1100
02/05/2013	02/05/2013	1300				1300
03/05/2013	03/05/2013	1634				1634
	Total	85963	0	0	0	85963

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Additions : 4

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
19/04/2013	19/04/2013	45100				45100
	Total	45100	0	0	0	45100

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SUGAM CORPORATION

Annexure 'III'

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

SN	Name of Related Person	PAN	Relation:	Nature of Transaction	Payment made (Amount):
1	Kantibhai Parshottambhai Sheta	ABRPP4692H	Partner	Interest on Capital	267084
2	Nareshbhai Nagjibhai Sheta	BMYPS6485E	Partner	Interest on Capital	108273
3	Pritesh Karamsibhai Sheta	ANGPS3887A	Partner	Interest on Capital	295624
4	Rikunj Bhikhalal Moradia	AOZPM2866B	Partner	Interest on Capital	249553
5	Ritesh Bhikhalal Moradia	AFSPM5372F	Partner	Interest on Capital	385811
6	Sanjaybhai Kanjibhai Italiya	AAMPI7203F	Partner	Interest on Capital	222510
7	Sanket Thakorbhai Nakrani	ADLPN5351R	Partner	Interest on Capital	396885
8	Tejas Mansukhbhai Sheta	CMOPS9478Q	Partner	Interest on Capital	341864

Annexure 'IV'

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:

SN	TAN No.	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	SRTS13283E	194C	Payments to contractors	7045096	7045096	7045096	76389	0	0	
2	SRTS13283E	194J	Fees for professional or technical services	273975	273975	273975	27398	0	0	0

S N K & CO. * CHARTERED ACCOUNTANTS *

SUGAM CORPORATION

Annexure 'V'

Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:

SN	TAN No.	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment
1	SRTS13283E	749	10	04-07-2013
2	SRTS13283E	0	26	10-07-2013
3	SRTS13283E	0	12	10-07-2013
4	SRTS13283E	0	710	15-04-2014
5	SRTS13283E	167	15	04-12-2013
6	SRTS13283E	0	20	11-12-2013
7	SRTS13283E	0	50	08-01-2014
8	SRTS13283E	0	100	11-01-2014
9	SRTS13283E	530	42	07-04-2014
10	SRTS13283E	0	460	07-05-2014
11	SRTS13283E	0	39	31-05-2014

S. N. K. & Co.
* CHARTERED ACCOUNTANTS *