SURYAM INFRASTRUCTURE

OPP. KARNAVATI MEGA MALL
SWAMINARAYAN CHAR RASTA
VASTRAL ,AHMEDABAD - 382418

PAN

ABQFS1006H

STATUS

Partnership Firm

AUDIT REPORT

FINANCIAL YEAR	ASSESSMENT YEAR
2018-2019	**2019-2020**

AUDITORS

PRASAD M DIXIT & CO

CHARTERED ACCOUNTANTS

A-35 Nobles Complex,, Opp. Nehru Bridge,
Ashram Road, Ahmedabad, AHMEDABAD - 380009
Phone : 079-26587347 (M) 9978916385

PRASAD M DIXIT & CO
CHARTERED ACCOUNTANTS

FORM NO. 3CB

[See rule 6G(1)(b)]

Audit Report under section 44AB of the Income-tax Act 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

*We have examined the balance sheet as on, 31st March **2019** and the *Income and expenditure account for the period beginning from 01/04/2018 to ending on 31/03/2019

Name of the Assessee	**SURYAM INFRASTRUCTURE**
Address	**OPP. KARNAVATI MEGA MALL SWAMINARAYAN CHAR RASTA TAKSHASHILA SCHOOL ROAD VASTRAL AHMEDABAD, GUJARAT-382418**
Permanent Account Number	**ABQFS1006H**

2. *We certify that the balance sheet and the *Income and expenditure account are in agreement with the books of account maintained at the head office at OPP. KARNAVATI MEGA MALL SWAMINARAYAN CHAR RASTA VASTRAL AHMEDABAD 382418 and** 0 branches.

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

(b) Subject to above:-

(A) *We have obtained all the information and explanation which, to the best of *our knowledge and belief, were necessary for the purposes of the audit.

(B) in *our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from *our examination of the books.

(C) in *our opinion and to the best of *our information and according to the explanations given to *us, the said accounts, read with notes thereon, if any, give a true and fair view:-

i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2019 and

ii) in the case of the Income and expenditure account, of the *Surplus of the assessee for the year ended on that date.

4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In *our opinion, and to the best of *our information and according to explanations given to *us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any:.

Sr.No.	Qualification Type	Observation/Qualifications

For PRASAD M DIXIT & CO

Prasad M. Dixit & Co. Chartered Accountants Ahmedabad M.No.125116 FRN: 127807W

PARTNER

(M.No. 125116)

Place : AHMEDABAD
Date : 03/09/2019

UDIN NO: 19125116AAAABX9108

FORM NO. 3CD

[See rule 6G(2)]

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

PART A

1. Name of the Assessee	**SURYAM INFRASTRUCTURE**
2. Address	**OPP. KARNAVATI MEGA MALL SWAMINARAYAN CHAR RASTA TAKSHASHILA SCHOOL ROAD VASTRAL AHMEDABAD, GUJARAT-382418**
3. Permanent Account Number	**ABQFS1006H**
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	**Yes**
5. Status	**Partnership Firm**
6. Previous year	**From 01/04/2018 To 31/03/2019**
7. Assessment Year	**2019 - 2020**
8. Indicate the relevant clause of section 44AB under which the audit has been conducted	**Clause 44AB(a)**

Sr.No.	Type	Registration/ Identification No.
1.	Goods and Service Tax GUJARAT	24ABQFS1006H1ZC

PART B

9	(a)	If firm or Association of Persons, indicate names of partners / members and their profit sharing ratios.	**As per Annexure '1' attached**
		In case of AOP, whether shares of members are indeterminate or unknown ?	
	(b)	If there is any change in the partners or members or in their profit sharing ratio since the last day of the preceding year, the particulars of such change	
10	(a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)	**As per Annexure '2' attached**
	(b)	If there is any change in the nature of business or profession , the particulars of such change.	**NO**
11	(a)	Whether books of account are prescribed under section 44AA , if yes, list of books so prescribed.	**NO**
	(b)	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	**As per Annexure '3' attached**
	(c)	List of books of account and nature of relevant documents examined.	**As per Annexure '4' attached**
12		Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant	**NO**

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		section.)	
13	(a)	Method of accounting employed in the previous year.	**Mercantile system**
	(b)	Whether there has been any change in the method of accounting employed vis - a - vis the method employed in the immediately preceding previous year.	**NO**
	(c)	If answer to (b) above is in the affirmative, give details of such changes, and the effect thereof on the profit or loss.	**NIL**
	(d)	Whether any adjustment is required to be made to the profits or loss for complying with provisions of income computation and disclosure standards notified under section 145 (2).	**No**
	(e)	If answer to (d) above is in the affirmative, give details of such adjustments:	**NO**
	(f)	Disclosure as per ICDS	**As per Annexure '5' attached**
14	(a)	Method of valuation of closing stock employed in the previous year.	**AT COST OR MARKET VALUE WHICHEVER IS LESS**
	(b)	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	**NO**
15	A. Give the following particulars of the capital asset converted into stock-in-trade.		**NIL**
	(a)	Description of capital asset	
	(b)	Date of acquisition	
	(c)	Cost of acquisition	
	(d)	Amount at which the asset is converted into stock-in-trade	
16	Amounts not credited to the profit and loss account, being-		
	(a)	the items falling within the scope of section 28	**NIL**
	(b)	the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & service tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	**NIL**
	(c)	escalation claims accepted during the previous year	**NIL**
	(d)	any other item of income	**NIL**
	(e)	capital receipt, if any	**NIL**
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:		
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 '6' attached**
	(a)	Description of asset/block of assets.	
	(b)	Rate of depreciation.	
	(c)	Actual cost or written down value, as the case may be.	
	(d)	Additions / deductions during the year with dates, in the case of any addition of an asset, date put to use; including adjustments on	

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		account of i. Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994, ii. Change in rate of exchange of currency, and iii. Subsidy or grant for reimbursement, by whatever name called		
	(e)	Depreciation allowable.		
	(f)	Written down value at the end of year		
19	Amount admissible under sections - 32AC, 32AD, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iia), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35ABA, 35ABB, 35AC, 35AD, 35CCA, 35CCB, 35CCC, 35CCD, 35D, 35DD, 35DDA, 35E			**NIL**
20	(a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [Section 36(1)(ii)].		**NIL**
	(b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):		**NIL**
21	(a)	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc		
		(a)	capital expenditure	**NIL**
		(b)	personal expenditure	**As per Annexure '7' attached** **25000** **Donation Rs. 25000/-**
		(c)	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like, published by a political party	**NIL**
		(d)	expenditure incurred at clubs:-	
			as entrance fees and subscriptions	**NIL**
			as cost for club services and facilities used	**NIL**
		(e)	Expenditure by way of penalty or fine for violation of any law for the time being in force;	**NIL**
		(f)	Expenditure by way of any other penalty or fine	**NIL**
		(g)	Expenditure incurred for any purpose which is an offence or which is prohibited by law	**NIL**
	(b)	amounts inadmissible u/s 40(a)		
		(i) as payment to non-resident referred to in sub-clause (i)		
		(A) Details of payment on which tax is not deducted:		
		(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed u/s 200(1)		
		(ii) as payment referred to in sub-clause (ia)		
		(A) Details of payment on which tax is not deducted:		
		(B) Details of payment on which tax has been deducted but has not been paid on or before		

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		the due date specified in sub- section (1) of section 139		
		(iii) as payment referred to in sub-clause (ib)		
		(A) Details of payment on which levy is not deducted:		
		(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139		
		(iv) fringe benefit tax under sub-clause (ic)		
		(v) Wealth tax under sub-clause (iia)		
		(vi) royalty, license fee, service fee etc. under sub-clause (iib)		
		(vii) Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)		
		(viii) payment to PF/ other fund etc. under sub-clause (iv)		
		(ix) tax paid by employer for perquisites under sub-clause (v)		
	(c)	Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40 (b)/40(ba) and computation thereof;		**NIL**
	(d)	Disallowance/deemed income u/s 40A(3):		
		(A)	On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A (3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:	**YES**
		(B)	On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);	**YES**
	(e)	Provision for payment of gratuity not allowable under section 40A(7)		**NIL**
	(f)	Any sum paid by the assessee as an employer not allowable under section 40A(9)		**NIL**
	(g)	Particulars of any liability of a contingent nature.		**NIL**
	(h)	Amount of deduction in admissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income		**NIL**
	(i)	Amount inadmissible under the proviso to section 36(1)(iii)		**NIL**
22	Amount of interest inadmissible u/s 23 of the Micro Small and Medium Enterprises Development Act, 2006.			**NIL**
23	Particular of payments made to persons specified under section 40A (2) (b).			**As per Annexure '8' attached**
24	Amounts deemed to be profits and gains under			**NIL**

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			section 32AC or 32AD or 33AB or 33ABA or 33AC.	
25			Any amount of profit chargeable to tax under section 41 and computation thereof.	**NIL**
26	(i)		In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which :-	
	(A)		pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was	
		(a)	paid during the previous year	**NIL**
		(b)	not paid during the previous year	**NIL**
	(B)		was incurred in the previous year and was	
		(a)	paid on or before the due date for furnishing the return of income of the previous year under section139(1)	**NIL**
		(b)	not paid on or before the afore-said date	**NIL**
	(ii)		* State whether sales tax, goods & service tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, ect. is passed through the profit and loss account.	**YES** **GST EXPS RS.23951640/-**
27	(a)		Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.	**NO**
	(b)		Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	**NIL**
28			Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia), if yes, please furnish the details of the same.	**NO**
29			Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.	**NO**
29A			Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56? (Yes/No).if yes, Please furnish the following details:	**NO**
29B			Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56? (Yes/No).if yes, Please furnish the following details:	**NO**
30			Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque [Section 69D]	**NO**
30A			Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92CE, has been made during the previous year? (Yes/No)	**NO**
30B			Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B? (Yes/No.)	**NO**
30C			Whether the assessee has entered into an impermissible avoidance arrangement, as referred to	**NO**

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		in section 96, during the previous year? (Yes/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 :-		**As per Annexure '9' attached**
		(i)	name, address and permanent account number (if available with the assessee) of the lender/ depositor	
		(ii)	amount of loan or deposit taken or accepted	
		(iii)	whether the loan or deposit was squared up during the previous year	
		(iv)	maximum amount outstanding in the account at any time during the previous year;	
		(v)	whether the loan/deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
		(vi)	in case the loan/deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
	(b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:		**NIL**
		(i)	name, address and Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	
		(ii)	amount of specified sum taken or accepted;	
		(iii)	whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
		(iv)	in case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
	(ba)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account		**NIL**
		(i)	Name, address and Permanent Account Number (if available with the assessee) of the payer;	
		(ii)	Nature of transaction;	
		(iii)	Amount of receipt (in Rs.);	
		(iv)	Date of receipt;	
	(bb)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event		**NIL**

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		or occasions from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year	
	(i)	Name, address and Permanent Account Number (if available with the assessee) of the payer;	
	(ii)	Amount of receipt (in Rs.);	
(bc)		Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasions to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account, during the previous year	**NIL**
	(i)	Name, address and Permanent Account Number (if available with the assessee) of the payee;	
	(ii)	Nature of transaction;	
	(iii)	Amount of payment (in Rs.);	
	(iv)	Date of payment;	
(bd)		Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasions to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year	**NIL**
	(i)	Name, address and Permanent Account Number (if available with the assessee) of the payee;	
	(ii)	Amount of payment (in Rs.);	
		(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)	
(c)		Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-	**As per Annexure '10' attached**
	(i)	name, address and permanent account number (if available with the assessee) of payee	
	(ii)	amount of repayment	
	(iii)	maximum amount outstanding in the account at any time during the previous year;	
	(iv)	Whether the repayment was made otherwise than by account payee, cheque or account payee bank draft	
	(v)	in case the repayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	

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	(d)		Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year	**NIL**
		(i)	name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;	
		(ii)	amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year.	
	(e)		Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-	**NIL**
		(i)	name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;	
		(ii)	amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year.	
	(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act).			
32	(a)		Details of brought forward loss or depreciation allowance, in the following manner, to the extent available	**NIL**
	(b)		Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year can not be allowed to be carry forward in the terms of section 79	**N.A.**
	(c)		Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.	**NO**
	(d)		whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.	**NO**
	(e)		In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.	**N.A.**
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A,			**NO**

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	Section 10AA).		
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 '11' attached**
	(b)	whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details :	**As per Annexure '12' attached**
	(c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish :	**NO**
35	(a)	In the case of a trading concern, give quantitative details of principal items of goods traded; (i) Opening stock; (ii) Purchases during the previous year; (iii) sales during the previous year; (iv) closing stock; (v) shortage/excess, if any.	**N.A.** **QUANTATIVE DETAILS ARE NOT PROVIDED TO GIVE COMMENT**
	(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 : (i) opening stock; (ii) purchase during the previous year (iii) consumption during the previous year; (iv) sales during the previous year (v) closing stock; (vi) yield of finished products; (vii) percentage of yield (viii) shortage/excess, if any; B. Finished products/By-products : (i) opening stock; (ii) purchase during the previous year (iii) quantity manufactured during the previous year; (iv) sales during the previous year; (v) closing stock; (vi) shortage/excess, if any;	**N.A.**
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-		**NIL**
	(a)	total amount of distributed profits	
	(b)	amount of reduction as referred to in section 115-O(1A)(I)	
	(c)	amount of reduction as referred to in section 115-O(1A)(ii);	
	(d)	total tax paid thereon	
	(e)	dated of payment with amounts.	
36A	Whether the assesee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2? (Yes/No.)		**NO**
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.		**N.A.**
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.		**N.A.**

Prasad M. Dixit & Co. Chartered Accountants Ahmedabad M.No.125116 FRN: 127807W

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.		**N.A.**	
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:		**As per Annexure '13' attached**	
			Previous year	Preceding previous year
	(a)	Total turnover of the assessee	**429343086**	**305679274**
	(b)	Gross profit / Turnover	**113733819 / 429343086 = 26.49 %**	**72067963 / 305679274 = 23.58 %**
	(c)	Net profit / Turnover	**43381182 / 429343086 = 10.1 %**	**28901912 / 305679274 = 9.45 %**
	(d)	Stock in trade/Turnover	**76997441 / 429343086 = 17.93 %**	**210272892 / 305679274 = 68.79 %**
	(e)	Material Consumed / Finished goods produced	**258893561 / 315509267 = 82.06 %**	**173554635 / 233611311 = 74.29 %**
		(The details required to be furnished for principal items of goods traded or 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 alongwith details of relevant proceedings.		**NIL**	
42	Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B? (Yes/No)		**NO**	
43	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286? (Yes/No/Not due)		**NOT DUE**	
	If not due, please enter expected date of furnishing the report			
44	Break-up of total expenditure of entities registered or not registered under the GST:			

For, **PRASAD M DIXIT & CO**

Prasad M. Dixit & Co. Ahmedabad M.No.125116 FRN: 127807W Chartered Accountants

PARTNER

(M.No. 125116)

Place : AHMEDABAD

Date : 03/09/2019

UDIN NO: 19125116AAAABX9108

ANNEXURE - 1

INFORMATION REGARDING PARTNER

Sl. No.	Name	% Of Share
1.	ASHOKBHAI K PATEL AHMEDABAD	25 %
2.	GHANSHYAMBHAI M PATEL AHMEDABAD	50 %
3.	KANUBHAI K PATEL AHMEDABAD	25 %
	TOTAL	100 %

ANNEXURE - 10

PARTICULARS OF EACH REPAYMENT OF LOAN OR DEPOSIT OR ANY SPECIFIED ADVANCE IN AN AMOUNT EXCEEDING THE LIMIT SPECIFIED IN SECTION 269T MADE DURING THE PREVIOUS YEAR :-

Sl. No.	Name, Address and Permanent Account Number (if available with the assessee) of the payee	Amount of repayment (Rs.)	Maximum out standing credit balance	Whether repayment was by cheque or bank draft or Electronic Clearing system	A/c Payee Cheque or bank draft ?
1.	SHREE MUKUT DEVELOPERS AHMEDABAD	489858	48689107	No	
		489858	*31/03/2019*		
2.	BIRAJ MINMPACK PVT LTD AHMEDABAD	10434502	10434502	No	
		1250000	*26/11/2018*		
		1250000	*26/11/2018*		
		750000	*28/11/2018*		
		1342500	*03/12/2018*		
		1407500	*03/12/2018*		
		1432500	*02/01/2019*		
		1475501	*02/01/2019*		
		1526501	*02/01/2019*		
3.	BOASTON TRADLINK PVT LTD AHMEDABAD	11106702	11106072	No	
		1265800	*26/11/2018*		
		1234200	*26/11/2018*		
		750000	*28/11/2018*		
		1370500	*03/12/2018*		
		1379500	*03/12/2018*		
		1675750	*07/01/2019*		
		1754250	*07/01/2019*		
		1676702	*07/01/2019*		
4.	DIVYANK COTTON TEXTILE PVT LTD AHMEDABAD	5467509	5467509	Cheque	No
		1500000	*23/04/2018*		
		1500000	*23/04/2018*		
		2000000	*25/04/2018*		
		467509	*07/05/2018*		
5.	HANNAH ENTERPRISE AHMEDABAD	7795349	7795349	No	
		1000000	*18/09/2018*		
		1000000	*24/09/2018*		
		1000000	*27/09/2018*		
		1000000	*08/10/2018*		
		1000000	*20/10/2018*		
		1195000	*23/10/2018*		
		1600349	*03/01/2019*		
6.	SHK CORPORATION PVT LTD AHMEDABAD	3098312	3098312	Cheque	No
		3098312	*05/07/2018*		
7.	A B TRADEWELL PVT LTD AHMEDABAD	11173436	11173436	Cheque	No
		1500000	*23/04/2018*		
		1500000	*23/04/2018*		
		2000000	*25/04/2018*		
		2050000	*07/05/2018*		
		2000000	*07/05/2018*		
		2123436	*07/05/2018*		
8.	AP BUILDSPACE PVT LTD AHMEDABAD	57520694	57520694	Cheque	No
		2000000	*23/04/2018*		
		2000000	*23/04/2018*		
		2000000	*25/04/2018*		
		2100000	*07/05/2018*		
		2150000	*07/05/2018*		
		2109055	*07/05/2018*		
		1878850	*19/06/2018*		
		1976750	*19/06/2018*		

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		2022550	19/06/2018		
		1621850	19/06/2018		
		1998800	25/06/2018		
		2010200	25/06/2018		
		2015300	25/06/2018		
		1934400	25/06/2018		
		2041300	25/06/2018		
		1750000	16/07/2018		
		1750000	16/07/2018		
		1750000	17/07/2018		
		1750000	17/07/2018		
		1000000	18/07/2018		
		2026900	23/07/2018		
		2119500	23/07/2018		
		1885600	23/07/2018		
		1956300	23/07/2018		
		2011700	23/07/2018		
		1734500	17/09/2018		
		1765500	17/09/2018		
		1802500	18/09/2018		
		1697500	18/09/2018		
		1300000	19/09/2018		
		1361639	19/09/2018		
9.	SHREE ASHAPURI TRADELINK PVT LTD AHMEDABAD	22900619	22900619	Cheque	No
		6000000	12/04/2018		
		2475000	24/04/2018		
		2390000	24/04/2018		
		2477500	24/04/2018		
		2397500	24/04/2018		
		2223500	24/04/2018		
		2492500	24/04/2018		
		2444619	24/04/2018		
	TOTAL	129986981			

***ANNEXURE* - 11**

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

Sl. No.	*Tax deduction and collection No.(TAN)*	*Section*	*Nature of payment*	*Total amount of payment or receipt of the specified in (3)*	*Total amount on which tax was required to be deducted or collected out of (4)*	*Total amount on which tax was deducted at specified .rate out of (5)*	*Amount of tax deducted or collected out of (6)*	*Total amount on which tax was deducted or collected at less than sp. rate out of (7)*	*Amount of tax deducted or collected out of (8)*	*Amount of tax deducted or collected not deposited to the credit of central Govt. out of (6) and (8)*
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	AHMS18075B	194J	CONSULTING FEES	2501317	2501317	0	250132	0	0	0
2.	AHMS18075B	194J	AUDIT FEES	20000	20000	0	2000	0	0	0
3.	AHMS18075B	194C	INSTALLATION EXPS	138547	138547	0	1330	0	0	0
4.	AHMS18075B	194H	COMMISSION EXPS	510000	510000	0	25500	0	0	0
5.	AHMS18075B	192	SALARY EXPS	7932175	4659250	0	330777	0	0	0
6.	AHMS18075B	194C	SECURITY EXPS	257250	257250	0	5131	0	0	0
7.	AHMS18075B	194C	MARKETING & SELLING EXPS	12500000	12500000	0	125000	0	0	0
8.	AHMS18075B	194C	ADVERTISEMENT EXPS	1812781	1788781	0	22227	0	0	0
9.	AHMS18075B	194J	PROFESSIONAL FEES	5549500	5549500	0	554950	0	0	0
10.	AHMS18075B	194A	DEPOSIT INTEREST EXPS	9661693	9661693	0	966169	0	0	0
11.	AHMS18075B	194C	LABOUR EXPS	45096211	45065711	0	475407	0	0	0
12.	AHMS18075B	194J	LIFT PROCESSING	90000	90000	0	9000	0	0	0
13.	AHMS18075B	194J	LIFT LICENCE	90000	90000	0	9000	0	0	0

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			PROCESSING FEES							
14.	AHMS18075B	194C	LIFT PURCHASE	16779668	16779668	0	167822	0	0	0
15.	AHMS18075B	194C	MATERIAL PURCHASE	90700	90700	0	907	0	0	0
16.	AHMS18075B	194C	WATER EXPS	52670	20000	0	200	0	0	0
	TOTAL				**99722417**	**0**	**2945552**	**0**	**0**	**0**

ANNEXURE - 12

ASSESSEE IS REQUIRED TO FURNISHED THE STATEMENT OF TAX DEDUCTED OR TAX COLLECTED

Sl. No.	*Tax deduction and collection No. (TAN)*	*Type of Form*	*Due date for furnishing*	*Date of furnishing*	*Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported*
	(1)	(2)	(3)	(4)	(5)
1.	AHMS18075B	Form 26Q	31/07/2018	21/07/2018	N
2.	AHMS18075B	Form 26Q	31/10/2018	17/10/2018	N
3.	AHMS18075B	Form 26Q	31/01/2019	11/01/2019	N
4.	AHMS18075B	Form 26Q	31/05/2019	18/04/2019	N
5.	AHMS18075B	Form 24Q	31/07/2018	21/07/2018	N
6.	AHMS18075B	Form 24Q	31/10/2018	17/10/2018	N
7.	AHMS18075B	Form 24Q	31/01/2019	11/01/2019	N
8.	AHMS18075B	Form 24Q	31/05/2019	18/04/2019	N

ANNEXURE - 13

ACCOUNTING RATIOS

TURNOVER	
CONSTRUCTION INCOME	**429343086**
STOCK - IN TRADE	
CLOSING STOCK	**76997441**
MATERIAL CONSUMED	
COGS	**258893561**
FINISHED GOODS PRODUCED	
FINISHED GOODS	**315509267**
GROSS PROFIT	
Add : GP	**113733819**
NET PROFIT	**43381182**

ACCOUNTING RATIOS

(a) $\frac{\text{Gross Profit}}{\text{Turnover}} = \frac{113733819}{429343086} \times 100$ = **26.49 %**

(b) $\frac{\text{Net Profit}}{\text{Turnover}} = \frac{43381182}{429343086} \times 100$ = **10.1 %**

(c) $\frac{\text{Stock-in-trade}}{\text{Turnover}} = \frac{76997441}{429343086}$ = **17.93 %**

ANNEXURE - 2

NATURE OF BUSINESS OR PROFESSION

Sr. No.	*Sector*	*Sub-Sector*	*Code*
1.	CONSTRUCTION	BUILDING COMPLETION	06004

ANNEXURE - 3

LIST OF BOOKS OF ACCOUNT (MAINTAINED)

Sr. No.	*Name of Books of account*	*Address Line1*	*Address Line2*	*City/ Town/ District*	*Pincode*	*State*
1.	CASH BOOK, BANK BOOK, PURCHASE REGISTER, LEDGER, JOURNAL (COMPUTERISED)	OPP. KARNAVATI MEGA MALL	SWAMINARAYAN CHAR RASTA	AHMEDABAD	382418	GUJARAT

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ANNEXURE - 4

LIST OF BOOKS OF ACCOUNT (EXAMINED)

Sr. No.	Name of Books of account
1.	CASH BOOK, BANK BOOK, PURCHASE REGISTER, LEDGER, JOURNAL (COMPUTERISED)

***ANNEXURE* - 5**

Disclosure as per ICDS

Sr. No.	ICDS	Disclosures
1.	ICDS IV-Revenue Recognition	REVENUE / INCOME ARE RECOGNISED ON THE BASIS OF BOOKING RECEIPTS ACTUALLY REALISED AS MEMBERS COLLECTION AND THE SAME IS TAKEN AS WIP SALES IN BOOKS OF ACCOUNT.
2.	ICDS III-Contruction Contracts	Revenue is recognised on the basis of actual booking receipts realised and the same is shown as wip sales. While costs/expenses are recognised/ booked as and when occured and due.

***ANNEXURE* - 6**

DEPRECIATION AS PER INCOME-TAX RULE

Sl. No.	Assets / Block of Assets	Rate of Depr %	Actual cost or written down value, as the case may be	Additional/deductions during the year with dates; in the case of any addition of an asset, date put to use					Total Additions		Total Deduction	Total Amount	Depreciation			Total Depreciation	Net Balance Amount
				A-Add D-Dedct	Date of additions/ Deductions	Particulars	Amount	In case of addition date put to use in case of deduction NA	Before 180 days	After 180 days			Before 180 days	After 180 days	Additional		
1.	AIR CONDITIONER	15	129293						0	0	0	129293	19394	0		19394	109899
2.	C C T V CAMERA	15	32834						0	0	0	32834	4925	0		4925	27909
3.	COMPUTER	40	16197	A A A A	13/04/2018 10/09/2018 24/09/2018 01/10/2018	computer purcha computer purcha computer purcha computer purcha	24576 1865 3831 6780	13/04/2018 10/09/2018 24/09/2018 01/10/2018	37052	0	0	53249	21300	0		21300	31949
4.	FURNITURE	10	2894757						0	0	0	2894757	289476	0		289476	2605281
5.	R O PLANT	15	11703						0	0	0	11703	1755	0		1755	9948
6.	T V & DVD	15	49231						0	0	0	49231	7385	0		7385	41846
7.	A C PURCHASE ELEGANCE	15	102989						0	0	0	102989	15448	0		15448	87541
8.	COMPUTER ELEGANCE	40	10778						0	0	0	10778	4311	0		4311	6467
9.	MOBILE	15	16496						0	0	0	16496	2474	0		2474	14022
10.	REFRIGERATOR	15	5964						0	0	0	5964	895	0		895	5069
11.	EUROCLEAN XFORCE	15	5675						0	0	0	5675	851	0		851	4824
12.	VEHICLE -CITY	15	637430						0	0	0	637430	95614	0		95614	541816
13.	HYUNDAI CRETA	15	1241480						0	0	0	1241480	186222	0		186222	1055258
14.	FINGER PRINT MACHINE	15	11007						0	0	0	11007	1651	0		1651	9356
	TOTAL		5165834						37052	0	0	5202886	651701	0	0	651701	4551185

***ANNEXURE* - 7**

DETAILS OF EXPENDITURE OF PERSONAL NATURE

Sr.No	Details	Amount
1.	Donation	25000

***ANNEXURE* - 8**

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

Sl. No.	Name of related person	PAN	Relation	Nature of Transaction	Amount
1.	PARTH ASHOKBHAI PATEL		PARTNER RELATIVE	SALARY PAID	393250
2.	SURYAM DEVELOPERS		PARTNER	MARKETING & SELLING EXPS	12500000
3.	SAHIL ASHOKKUMAR PATEL		PARTNER RELATIVE	SALARY	325000
	TOTAL				**13218250**

***ANNEXURE* - 9**

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

Sl. No.	Name, Address and Permanent Account Number (if available with the assessee) of the lender or depositor	Amount of loan or deposit taken or accepted (Rs.)	Whether the loan or deposit was squared up during the previous year	Maximum out standing credit balance	Whether Taken or Accepted by cheque or bank draft or Electronic Clearing system	A/c Payee Cheque or bank draft ?
1.	SHREE MUKUT DEVELOPERS AHMEDABAD	29898578	No	48689107	No	
		7500000 7500000 10000000 4898578	09/05/2018 10/05/2018 06/06/2018 31/03/2019	CHQ CHQ CHQ INTEREST JV		
2.	SHK CORPORATION PVT LTD AHMEDABAD	3098312	Yes	3098312	No	
		3098312	18/05/2018	CHQ		
3.	VANSH GLASS INDUSTRIES PVT LTD AHMEDABAD	6514288	Yes	6514288	No	

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		1000000	*27/09/2018*	*CHQ*		
		1000000	*08/10/2018*	*CHQ*		
		1000000	*20/10/2018*	*CHQ*		
		1305000	*23/10/2018*	*CHQ*		
		2209288	*29/10/2018*	*CHQ*		
4.	SURYAM ELEGANCE CO OP HOUSING SERVICE SOC LTD AHMEDABAD	2500000	No	8000000	Cheque	No
		1500000	*15/03/2019*	*CHQ*		
		1000000	*30/03/2019*	*CHQ*		
	TOTAL	**42011178**				

For, **PRASAD M DIXIT & CO**

Prasad M. Dixit & Co. Ahmedabad M.No.125116 FRN: 127807W Chartered Accountants

PARTNER

(M.No. 125116)

Place : AHMEDABAD

Date : 03/09/2019

UDIN NO : 19125116AAAABX9108

SURYAM INFRASTRUCTURE

CERTIFICATE U/s 40A(3)

To,
PRASAD M DIXIT & CO
A-35 Nobles Complex, Opp. Nehru Bridge,
Ashram Road, Ahmedabad AHMEDABAD-380009

Dear Sir,

Sub : AUDIT OF ACCOUNTS FOR THE YEAR ENDED ON **31st, MARCH 2019**

I/We hereby certify that all the payments made for expenditure covered u/s 40A(3) of the Income Tax Act, 1961 during the previous year were made by account payee cheques drawn on a bank or account payee bank draft. No such payment is made in cash or through bearer cheques.

For, **SURYAM INFRASTRUCTURE**

AshokG.

ASHOKBHAI K PATEL
Partner

Place : AHMEDABAD
Date : 03/09/2019

SURYAM INFRASTRUCTURE

CERTIFICATE FOR THE SECTION 269SS AND 269T

To,
PRASAD M DIXIT & CO
A-35 Nobles Complex, Opp. Nehru Bridge,
Ashram Road, Ahmedabad AHMEDABAD-380009

Dear Sir,

Sub : AUDIT OF ACCOUNTS FOR THE YEAR ENDED ON **31st, MARCH 2019**

I/We hereby certify that all the loans / deposits taken / accepted in an amount exceeding the limits specified in Section 269SS of Income Tax Act, 1961 and repayment thereof as specified u/s 269T of Income Tax Act, 1961 during the assessment year under consideration are either through an account payee cheque or an account payee bank draft.

I/We further certify that no loan / deposit was accepted in cash or through bearer cheques and no repayment was made in a mode other than specified in Section 269SS or 269T of the Income Tax Act, 1961.

Name	PAN	Amount Accepted	Amount Repaid
SHREE MUKUT DEVELOPERS		29898578	489858
BIRAJ MINMPACK PVT LTD		0	10434502
BOASTON TRADLINK PVT LTD		0	11106702
DIVYANK COTTON TEXTILE PVT LTD		0	5467509
HANNAH ENTERPRISE		0	7795349
SHK CORPORATION PVT LTD		3098312	3098312
VANSH GLASS INDUSTRIES PVT LTD		6514288	0
A B TRADEWELL PVT LTD		0	11173436
AP BUILDSPACE PVT LTD		0	57520694
SHREE ASHAPURI TRADELINK PVT LTD		0	22900619
SURYAM ELEGANCE CO OP HOUSING SERVICE SOC LTD		2500000	0

For, **SURYAM INFRASTRUCTURE**

ASHOKBHAI K PATEL
Partner

Place : AHMEDABAD
Date : 03/09/2019

SURYAM INFRASTRUCTURE

CERTIFICATE REGARDING PAYMENT TO RELATIVES

To,
PRASAD M DIXIT & CO
A-35 Nobles Complex, Opp. Nehru Bridge,
Ashram Road, Ahmedabad AHMEDABAD-380009

Dear Sir,

Sub : AUDIT OF ACCOUNTS FOR THE YEAR ENDED ON **31st, MARCH 2019** OF OUR FIRM

I certify that payments made to relatives during the financial year are as follows:

Sr. No	Name	Relation	PAN	Nature of Transaction	Amount
1	SAHIL ASHOKKUMAR PATEL	PARTNER RELATIVE		SALARY	325000
2	PARTH ASHOKBHAI PATEL	PARTNER RELATIVE		SALARY PAID	393250
3	SURYAM DEVELOPERS	PARTNER		MARKETING & SELLING EXPS	12500000

The above mentioned persons are the only relative to whom I have made payments.

For, **SURYAM INFRASTRUCTURE**

ASHOKBHAI K PATEL
Partner

Place : AHMEDABAD
Date : 03/09/2019