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# M/s. SIGMA GOLDEN INFRA

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TAX AUDIT REPORT

FOR THE PERIOD ENDED ON

31ST MARCH 2016

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AUDITORS:

DHIREN SHAH & CO.,
CHARTERED ACCOUNTANTS
2ND FLOOR, SWASTIK AVENUE,
SWASTIK SOCIETY, C.G.ROAD,
NAVRANGPURA, AHMEDABAD

DHIREN SHAH
B.Com., FCA
KARAN SHAH
B.Com., ACA

DHIREN SHAH & CO.
CHARTERED ACCOUNTANTS

# FORM NO.3CB

## AUDITOR'S REPORT

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

### AUDIT REPORT UNDER SECTION 44AB OF THE INCOME TAX ACT, 1961

### IN THE CASE A PERSON REFERRED TO IN CLAUSE (b) OF SUB-RULE (1) OF RULE 6G.

1. We have examined the balance sheet as on 31/03/2016 and the profit and loss account for the period beginning from 01/04/2015 to ending on 31/03/2016, attached herewith of SIGMA GOLDEN INFRA, 14, Super Estate, Behind Hotel Relief, Sarkhej-Sanand Road Sarkhej, Ahmedabad 382210 (P.A.No. ACGFS5678M)

2. We certify that the balance sheet and profit and loss account are in agreement with the books of account maintained at the head office 14, Super Estate, Behind Hotel Relief, Sarkhej-Sanand Road Sarkhej, Ahmedabad-382210 and Nil Branches.

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

   i) Note No.4 of Schedule "K" regarding physical verification of cash.

   (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 purpose of the audit.

B) In our opinion, proper books of accounts have been kept by the head office 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 affairs of the assessee as at 31st March, 2016

and

   ii) In the case of the Profit & Loss Account, of the Loss of the assessee for the year ended on that date.

DHIREN SHAH
B.COM, FCA
KARAN SHAH
B.COM, ACA

DHIREN SHAH & CO.
CHARTERED ACCOUNTANTS

[illegible] SWASTIK AVENUE, [illegible] C.G. ROAD, NAVRANGPURA, AHMEDABAD-[illegible]
[illegible]
[illegible]

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 examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form 3CD are true and correct.

For, DHIREN SHAH & CO.,
CHARTERED ACCOUNTANTS
Firm Reg No.:114098W

Place: Ahmedabad
Date: 05.08.2016

(KARAN SHAH)
PARTNER
MEMB NO: 133211

Address: 2ND FLOOR, SWASTIK AVENUE,
SWASTIK SOC., C G ROAD,
NAVRANGPURA, AHMEDABAD.

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 | | SIGMA GOLDEN INFRA |
| 2 | | Address | | 14, SUPER ESTATE<br>[illegible]<br>[illegible] ROAD<br>[illegible], AHMEDABAD [illegible] |
| 3 | | Permanent Account Number | : | ADOFS[illegible]M |
| 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. | : | Service Tax Registration No:ADOFS[illegible]MSD001<br>Vat Registration No: [illegible] |
| 5 | | Status | : | Partnership Firm |
| 6 | | Previous year | : | 2015-16 |
| 7 | | Assessment year | : | 2016-17 |
| 8 | | Indicate the relevant clause of section 44AB under which the audit has been conducted | : | The Audit has been conducted u/s 44AB(a) |

PART B

| | | | |
|---|---|---|---|
| 9 | (a) | If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. | Annexure "A" |
| | (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. | N.A. |
| 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 the information and explanation given to us by the partners of the firm, the firm is engaged in the business of Real estate, construction and development. |
| | (b) | If there is any change in the nature of business or profession, the particulars of such change. | As per the information and explanation given to us by the Partners of the assessee firm, there is no change in the nature of business carried on by the assessee firm. |
| 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.) | The assessee has [illegible] books of accounts in computerised accounting system. The following books of accounts are generated by such computerised system: 1) Journal Register 2) Cash Book 3) Bank Book 4) Ledger 5) Sales Register. Books of accounts are maintained at the registered office as mentioned above. |
| | (c) | List of Books of account and nature of relevant documents examined. | Books of Accounts Examined: 1) Journal Register 2) Cash Book 3) Bank Book 4) Ledger 5) Sales Register. The aforesaid books of accounts have been examined by us on test check basis to the extent felt necessary to draw our reasonable conclusion there from. |
| 12 | | Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant sections(44AD,44AE, 44AF, 44B, 44BB, 44BBB or any other relevant section.) | No |
| 13 | (a) | Method of accounting employed in the previous year. | (1) The firm is following accrual system of accounting in respect of all items of income and expenditure which have material bearing on the financial statements. (2) Revenue from the commercial scheme and Residential Scheme "Casera" & "Spectrum" are to be recognised on percentage completion method on the basis of conveyance deed executed and possession given to respective buyer of the scheme. During the year under consideration construction activity has been carried out and till date no conveyance deed has been executed in favour of respective buyer. |
| | (b) | Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year. | No |
| | (c) | If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss. | N.A. |
| | (d) | Details of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under section 145 and the effect thereof on the profit or loss. | N.A. |
| 14 | (a) | Method of valuation of closing stock employed in the previous year. | The Company charges all direct & indirect expenses incurred for the project and shown under the head work in progress. The closing stock of Construction work in progress is valued at cost. |
| | (b) | Details of deviation, if any, from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss. | There is no change in method of valuation of closing stock. |

| | | | |
|---|---|---|---|
| 15 | | Give the following particulars of the capital asset converted into stock-in-trade:- | During the year no capital asset has been converted into stock-in-trade |
| | (a) | Description of capital asset; | |
| | (b) | Date of acquisition; | --N.A.-- |
| | (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; | |
| | (b) | the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned; | --Nil-- |
| | (c) | escalation claims accepted during the previous year; | |
| | (d) | any other item of income; | |
| | (e) | capital receipt, if any. | |
| 17 | | Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish: | The Provisions of section 43CA are not applicable to the assessee during the year under consideration as there is no transfer of any land or building or both during the year under consideration. The Provisions of Section 50C is not applicable as the assessee [illegible] |
| 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:- | |
| | (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 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 or reimbursement, by whatever name called. | Annexure "B" |
| | (e) | Depreciation allowable. | |
| | (f) | Written down value at the end of the year. | |
| 19 | | Amounts admissible under sections:- | |
| | (a) | 32AC | Nil |
| | (b) | 33AB | Nil |
| | (c) | 33ABA | Nil |
| | (d) | 35(1)(i) | Nil |
| | (e) | 35(1)(ii) | Nil |
| | (f) | 35(1)(iia) | Nil |
| | (g) | 35(1)(iii) | |

| | | | | |
|---|---|---|---|---|
| | (h) | | 35(1)(iv) | Nil |
| | (i) | | 35(2AA) | Nil |
| | (j) | | 35(2AB) | Nil |
| | (k) | | 35ABB | Nil |
| | (l) | | 35AC | Nil |
| | (m) | | 35AD | Nil |
| | (n) | | 35CCA | Nil |
| | (o) | | 35CCB | Nil |
| | (p) | | 35CCC | Nil |
| | (q) | | 35CCD | Nil |
| | (r) | | 35D | Nil |
| | (s) | | 35DD | Nil |
| | (t) | | 35DDA | Nil |
| | (u) | | 35E | Nil |
| | | (b) | debited to the profit and loss account showing the amount debited and deduction allowable under each section separately; | -- N.A. -- |
| | | (c) | Amount admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the conditions, if any specified under the relevant provisions of Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf. | -- N.A. -- |
| 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) | -- N.A. -- |
| 21 | | | Amounts debited to profit and loss account being: | |
| | (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 -- |
| | (b) | | Amounts inadmissible under section 40(a) | Interest on Late Payment of TDS of Rs. 7520/- |
| | | (i) | as payment to non-resident referred to in sub-clause (i) | |
| | | (A) | Details of payment on which tax is not deducted: | |
| | | | (I) date of payment | |
| | | | (II) amount of payment | |
| | | | (III) nature of payment | |
| | | | (IV) name and address of the payee | |
| | | (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) | -- NIL -- |
| | | | (I) date of payment | |
| | | | (II) amount of payment | |
| | | | (III) nature of payment | |
| | | | (IV) name and address of the payee | |
| | | | (V) amount of tax deducted | |
| | | | | |
| | | (ii) | as payment referred to in sub-clause (ia) | |
| | | (A) | Details of payment on which tax is not deducted: | |
| | | | (I) date of payment | |
| | | | (II) amount of payment | |
| | | | (III) nature of payment | |
| | | | (IV) name and address of the payee | |

[illegible]

| | | | |
|---|---|---|---|
| | (B) | Details of payment on which tax has been deducted but has not been paid on or before the due date specified in section [illegible] | |
| | | (i) date of payment | |
| | | (ii) amount of payment | |
| | | (iii) nature of payment | |
| | | (iv) name and address of the payee | -- NIL -- |
| | | (v) amount of tax deducted | |
| | | (vi) amount out of (v) deposited, if any | |
| | (ii) | under sub-clause (ic) [wherever applicable] | |
| | (iii) | under sub-clause (iia) | |
| | (iv) | under sub-clause (iib) | |
| | (v) | under sub-clause (iii) | |
| | | (A) date of payment | |
| | | (B) amount of payment | |
| | | (C) name and address of the payee | |
| | (vi) | under sub-clause (iv) | |
| | (vii) | under sub-clause (v) | |
| | (b) | 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 -- |
| | (c) | Disallowance/deemed income under section 40A(3): | -- NIL -- |
| | (A) | On the basis of the examination of books of account and other relevant documentary 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.<br>In respect of payments made by cheque, it is not possible for us to verify whether the payment in excess of Rs. 20000/- or more have been made otherwise than by Account Payee Cheque or Bank Draft, as necessary evidence is not in possession of the assessee. |
| | (B) | On the basis of the examination of books of account and other relevant documentary evidence, whether the expenditure covered under 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) | -- NIL -- |
| | (d) | provision for payment of gratuity not allowable under section 40A(7) | -- NIL -- |
| | (e) | any sum paid by the assessee as an employer not allowable under section 40A(9) | -- NIL -- |
| | (f) | particulars of any liability of a contingent nature | -- NIL -- |
| | (g) | 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 -- |
| | | (h) amount inadmissible under the proviso to section 36(1)(iii) | -- NIL -- |
| 22 | | Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. | -- NIL -- |
| 23 | | Particulars of payments made to persons specified under section 40A(2)(b). | -- N.A. -- |
| 24 | | Amounts deemed to be profits and gains under section 32AC 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 clauses (a), (b), (c), (d), (e) or (f) of section 43B, the liability for which:- | |
| | | (i) pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was | Nil |
| | | (a) paid during the previous year | |
| | | (b) not paid during the previous year | |
| | | (ii) was incurred in the previous year and was | |
| | | (a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1); | Annexure 'D' |
| | | (b) not paid on or before the aforesaid date. | – NIL – |
| | | (State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account) | |
| 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 – |
| | (b) | Particulars of income or expenditure of prior period credited or debited to the profit and loss account. | |
| 28 | | Whether during the year the assessee has received any property, being share of a company not being a company in which public is 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. | 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. | – NIL – |
| 30 | | Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque [Section 69D]. | – NIL – |
| 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:- | |
| | | (i) name, address and permanent account number (if available with the assessee) of the lender or 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 or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft. | |

| | | | |
|---|---|---|---|
| | | (not including the portion shown) repayment of any loan or deposit taken or accepted from the Government, Government company, a banking company or a corporation established by a Central, State or Provincial Act). | |
| | (c) | Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year:- (i) name, address and permanent account number (if available with the assessee) of the payee; | Annexure "D" |
| | | (ii) amount of the 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. | |
| | (d) | Whether the taxpayer is in a position to comment on the repayment of the same were made by account payee cheque drawn or a bank or account payee bank draft based on the examination of books of account and other relevant documents. | |
| | | (the particulars (i) to (iv) at (b) and the comment at (c) above need not be given in the case of a repayment of any loan or deposit taken or accepted from Government, Government company, banking company or a corporation established by a 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 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. | -- NIL -- |
| | (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. | -- NIL -- |
| | (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. | -- NIL -- |
| | (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 |
| 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: | Yes (As per Annexure "E")<br>We have verified the compliance with the provisions of Chapter XVII-B regarding the deduction of tax at source and its payment to the government / deposit to the credit of the central government in accordance with the Central Standards generally accepted in India which include test checks and the concept of materiality. In our audit procedures, we did not observe any significant non-compliance with the provisions of Chapter XVII-B. |

| | | | | |
|---|---|---|---|---|
| | b | | Whether the assessee has furnished statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details. | All TDS quarterly return [illegible] |
| | c | | Whether the assessee is required to pay interest under section 201(1A) or Section 206C(7). If yes, please furnish. | Annexure [illegible] |
| | | | | |
| 35 | a | | In the case of a trading concern, give quantitative details of principal items of goods traded | --NIL-- |
| | | | (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 and the by-products. | |
| | | A. | Raw materials: | |
| | | | (i) opening stock; | |
| | | | (ii) purchases during the previous year; | |
| | | | (iii) consumption during the previous year; | |
| | | | (iv) sales during the previous year; | N.A. |
| | | | (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; | --N.A.-- |
| | | | (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:- | |
| | a | | total amount of distributed profits; | --NIL-- |
| | b | | amount of reduction as referred to in section 115-O(1A)(i); | --NIL-- |
| | c | | amount of reduction as referred to in section 115-O(1A)(ii); | --NIL-- |
| | d | | total tax paid thereon; | --NIL-- |
| | e | | dates of payment with amounts. | --NIL-- |
| 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, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by auditor. | --N.A.-- |
| 39 | | | Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, if yes, give 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 | — N.A. — |
| | a | Total turnover of the assessee | |
| | b | Gross profit/turnover | |
| | c | Net profit/turnover | |
| | d | Stock-in-trade/Turnover | |
| | e | Material consumed/Finished goods produced. (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 along with details of relevant proceedings | — N.A. — |

FOR, DHIREN SHAH & CO.,
CHARTERED ACCOUNTANTS
Firm Reg. No.: [illegible]

Place - Ahmedabad
Date : - [illegible]

(KARAN SHAH)
PARTNER
Memb. No. [illegible]

## SIGMA GOLDEN INFRA

## ANNEXURE FORMING PART OF FORM 3CD FOR THE YEAR ENDED ON 31-03-2018

Annexure "A"

Name of member/ Partners and there profit sharing Ratio

| Sr.No | Name of Partners | Profit/Loss Sharing ratio |
|---|---|---|
| 1 | Golden Realty Construction (Shri Rahul [illegible]) | [illegible] |
| 2 | M/S INFINITY PROBUILD LLP | 40% |
| 3 | M/S SIGMA PROBUILD LLP | [illegible] |
| | TOTAL | 100% |

[illegible]

[illegible] FOR THE YEAR

ENDED ON [illegible]

Annexure [illegible] Clause 18: Particulars of depreciation allowable as per the Income-tax Act, 1961

| Description of Assets / Block of Assets | Opening WDV as on 1st April 2014 | Addition | | Deduction | Gross Value | Rate of Depre. (%) | Depreciation | WDV as on 31st March 2015 |
|---|---|---|---|---|---|---|---|---|
| | | More than or Equal to 180 days | Less than 180 days | | | | Total | |
| [illegible] | - | [illegible] | - | - | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | | [illegible] | | - | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | | - | [illegible] | | [illegible] | [illegible] | [illegible] | [illegible] |
| Total | - | [illegible] | [illegible] | - | [illegible] | | [illegible] | [illegible] |

**SIGMA GOLDEN INFRA**

**ANNEXURE FORMING PART OF FORM 3CD FOR THE YEAR ENDED ON 31-03-2018**

Annexure "C"

**Clause 26: Details of any sum in respect to section 43B**

| Sr. No. | Particulars | Amount Payable (Rs.) | Date of Payment | Details of Payment Amount (Rs.) | Remarks |
|---|---|---|---|---|---|
| 1 | TDS on Payment of Professional Fees | 78,947 | 07-05-18 | 78,947 | Amount paid with Interest of Rs.[illegible]/- |
| 2 | TDS on Payment to Contractor | 103,215 | 07-05-18 | 103,215 | Amount paid with Interest of Rs.[illegible]/- |

SIGMA GOLDEN INFRA

ANNEXURE FORMING PART OF FORM 3CD FOR THE YEAR ENDED ON 31.03.2016

Annexure "D"

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

| Sr. No. | Name, Address & Permanent account number of the lender or depositor | Opening Balance as on 01.04.15 | Amount of loan or deposit taken or accepted during the year | Whether the loan or deposit was squared up during the previous year | Maximum amount Outstanding during the previous year | | Whether taken or accepted otherwise than by an account payee cheque/ bank draft | Amount of repayment / Adjustment of deposits | Whether repayment was made otherwise than by account payee cheque or account payee Bank draft | Closing Balance as on 31st March 2016 |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Date | Amount | | | | |
| 1 | [illegible] ENTERPRISE<br>PAN: [illegible]<br>ADDRESS: 2ND FLOOR, [illegible]<br>[illegible]<br>[illegible] AHMEDABAD | ,000,000 | 5,000,000 | NO | 20-3-15 | [illegible] | NO | | NO | 3,500,000 |
| 2 | JAYNESH T PATEL<br>PAN: [illegible]<br>ADDRESS: [illegible]<br>[illegible]<br>[illegible] AHMEDABAD-[illegible] | - | [illegible] | NO | [illegible] | 15,600,000 | NO | [illegible] | NO | 15,600,000 |

**SIGMA GOLDEN INFRA**

**ANNEXURE FORMING PART OF FORM 3CD FOR THE YEAR ENDED ON 31-03-2016**

Annexure "E"

Details of Tax Deducted at Source as per Chapter XVII-B

| Tax deduction and collection account number (TAN) | Section | Nature of payment | Total amount of Payment or receipt of the nature specified in column (3) | Total amount on which tax was required to be deducted or collected out of (4) | Total amount on which tax was deducted or collected at specified rate out of (5) | Amount of tax deducted or collected out of (6) | Total amount on which tax was deducted or collected at less than specified rate out of (7) | Amount of tax deducted or collected on (8) | Amount of tax deducted or collected not deposited to the credit of the central Government out of (6) and (8) |
|---|---|---|---|---|---|---|---|---|---|
| (1) | (2) | (3) | 4 | (5) | 6 | (7) | (8) | (9) | (10) |
| [illegible] | 194C | Payment to Contractors | 13696007 | 12727350 | 12727350 | 254547 | 0 | 0 | 0 |
| | 194J | Professional Fees | 2131563 | 6271250 | 6271250 | 55101 | 0 | 0 | 0 |

SIGMA COLORS INDIA
ANNEXURE FORMING PART OF FORM 3CD FOR THE YEAR ENDED ON 31-03-2015

Annexure "(3)"
Details of Interest paid under section 201(1A)

| [illegible] | Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: | |
|---|---|---|
| Tax Deduction and collection Account Number (TAN) | Amount of interest under section 201 (1A)/206C(7) is payable | Amount Paid out of Column (2) along with date of payment |
| AHMS02852C | 1771 | Rs. 1771 paid on 26/05/2015 |
| | 2522 | Rs. 2522 paid on [illegible] |
| | 1751 | Rs. 1751 paid on [illegible] |
| | 1021 | Rs. 1021 paid on [illegible] |

For, Annexure [illegible]

FOR, [illegible] SHAH & CO.
CHARTERED ACCOUNTANTS
FIRM REGN. NO: [illegible]

([illegible] SHAH)
PARTNER
MEM. NO. [illegible]

PLACE: AHMEDABAD
DATE:

FOR, SIGMA COLORS INDIA

(PARTNER)

PLACE: AHMEDABAD
DATE: