client copy

TAX AUDIT REPORT
OF
Ahmedabad Urban Development Authority

F.Y. : 2017-2018

A.Y. : 2018-2019

AUDITORS

K J P & CO.

CHARTERED ACCOUNTANTS

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

: 079 – 26589123/917

: kjpandco@gmail.com

12

FORM NO. 3CA

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

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

We report that the statutory audit of **AHMEDABAD URBAN DEVELOPMENT AUTHORITY, SARDAR VALLABHBHAI SANKUL, ASHRAM ROAD, USMANPURA, AHMEDABAD-, GUJARAT-380014', PAN - AAALA0233B** is being conducted by The Office Of Account General (Audit II) Gujarat in pursuance of the provisions of the **U/s 20(1) Of The C & AG's (DP & CS) Act,1971** Act, For the financial year 2017-18, audit is yet to be conducted by the said authority.

Subject to above audit to be completed, we annex hereto a copy each of:-

(a) the audited Income and expenditure account for the period beginning from **01 April 2017** to ending on **31 March 2018**

(b) the audited balance sheet as at **31 March 2018** ; and

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

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

Place : Ahmedabad
Date : 18/09/2018

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

K J P & Co. AHMEDABAD CHARTERED ACCOUNTANTS

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

9. (b)	If there is any change in the partners or members or in their profit sharing ratios since the last date of preceding year, the particulars of such change.	
10. (a)	Nature of business or profession (If more than one business or profession is carried on during the previous year, nature of every business or profession)	Annexure No. : 2
10. (b)	If there is any change in the nature of business or profession, the particulars of such change.	
11. (a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Annexure No. : 3
11. (b)	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	
11. (c)	List of books of account and nature of relevant documents examined.	
12.	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No
13. (a)	Method of accounting employed in the previous year.	Mercantile system
13. (b)	Whether there had been any change in the method of	No

KJP & CO. * CHARTERED ACCOUNTANTS * AHMEDABAD

	accounting employed vis-a-vis the method employed in the immediately preceding previous year.	
13. (c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	
13. (d)	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)	No
13. (e)	if answer to (d) above is in the affirmative give details of such adjustments:	
13. (f)	Disclosure as per ICDS	Yes Annexure No. : 4
14. (a)	Method of valuation of closing stock employed in the previous year.	Not Applicable
14. (b)	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish	No
15.	Give the following particulars of the capital assets converted into stock in trade:-	No
15. (a)	Description of capital asset;	
15. (b)	Date of acquisition;	
15. (c)	Cost of acquisition;	
15. (d)	Amount at which the asset is converted into stock-in-trade.	
16.	Amounts not credited to the profit and loss account, being, -	NIL
16. (a)	the items falling within the scope section 28;	
16. (b)	the 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
16.(c)	escalation claims accepted during the previous year;	NIL
16.(d)	any other item of income;	Annexure No. : 5
16.(e)	capital receipt, if any.	Annexure No. : 6
17.	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:	No
18.	Particulars of depreciation allowable as per the Income-tax Act,-1961 in respect of each asset or block of assets, as the case may be, in the following form :-	NA Since assessee is claiming exemption of its income under section 11 to 13, while computing the taxable income, No depreciation is claimed on the assets whose amount has been considered as application of income.
18. (a)	Description of asset/block of assets.	
18. (b)	Rate of depreciation.	
18. (c)	Actual cost of written down value, as the case may be.	
18. (d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of-	
18. (d)(i)	Central Value Added Tax credits claimed and allowed under the Central Excise rules, 1944, in respect of assets acquired on or after 1st March, 1994,	
18. (d)(ii)	Change in rate of exchange of currency, and	
18. (d)(iii)	Subsidy or grant or reimbursement, by whatever name called.	
18. (e)	Depreciation allowable.	

KJP & CO. * AHMEDABAD * CHARTERED ACCOUNTANTS

18. (f)	Written down value at the end of the year.	
19.	Amounts 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), 35(ABB), 35(AC), 35(AD), 35(CCA), 35(CCB), 35(CCC), 35(CCD), 35D, 35DD, 35DDA, 35E :- (a)Debited to Profit and Loss Account and Allowable (b)Not Debited to profit and Loss Account.	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
20. (b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	Annexure No. : 7
21. (a)	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc	NIL
21. (b)	Amounts inadmissible under section 40(a):-	NIL
21. (c)	Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;	NIL
21. (d)	Disallowance/ deemed income under section 40A(3):	Yes
21. (A)	On the basis of the examination of books of account and other relevant documents/ evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:	
21. (B)	On the basis of the examination of books of account and other relevant documents/ evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);	Yes
21. (e)	provision for payment of gratuity not allowable under section 40A(7),	1906093
21. (f)	any sum paid by the assessee as an employer not allowable under section 40A(9);	NIL
21. (g)	particulars of any liability of a contingent nature;	Annexure No. : 8
21. (h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;	NIL
21. (i)	Amounts inadmissible under the proviso to section 36(1)(iii).	NIL
22.	Amount of Interest inadmissible under section 23 of the Micro, Small and Medium Enterprise Development Act, 2006.	NIL
23.	Particulars of payments made to persons specified under section 40A(2)(b).	No
24.	Amounts deemed to be profits and gains under section 32AC, 32AD or 33AB or 33ABA or 33AC.	NIL
25.	Any amount of profit chargeable to tax under section 41 and computation thereof.	NIL
26.	In respect of any sum referred to in clause (a), *(b)*, (c), (d), (e), *(f)* or (g) of section 43B, the liability for which:--	NIL
26.(A)	Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was	

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

26.(A)(a)	paid during the previous year;	
26.(A)(b)	not paid during the previous year;	
26.(B)	was incurred in the previous year and was	NA
26.(B)(a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	
26.(B)(b)	not paid on or before the aforesaid date. (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.)	No
27. (a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.	NIL
27. (b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	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 reffered to in section 56(2)(viib), if yes, please furnish the details of the same.	NA
29.**(a)**	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	No
29.**(b)**	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?	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
30.**(a)**	Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92Ce, has been made during the previous year	No
30.**(b)**	Whether the assessee has incurred expenditure during the previos year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B	No
31.(a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :—	None
31.(a)(i)	name, address and Permanent Account Number (if a vailable with the assessee) of the lender or depositor;	
31.(a)(ii)	amount of loan or deposit taken or accepted;	
31.(a)(iii)	whether the loan or deposit was squared up during the previous year;	
31.(a)(iv)	maximum amount outstanding in the account at any time during the previous year;	
31.(a)(v)	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system	

KJP & CO. AHMEDABAD CHARTERED ACCOUNTANTS

17

	through a bank account;	
31.(a)(vi)	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
31.(b)	Particulars of each specified sum in an amount exceeeding the limit specified in section 269SS talen or accepted during the previous year:-	None
31.(b)(i)	name, address and Permanent Account Number (if a vailable with the assessee) of the person from whom specified sum is received;	
31.(b)(ii)	amount of specified sum taken or accepted;	
31.(b)(iii)	whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
31.(b)(iv)	in case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
	(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)	
31.**(ba)**	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggreate 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 othewise than by a cheque or bank draft or use of electronic clearing system through a bank account	None
31.**(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 transations relating to one event 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	None
31.**(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 transations 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	None
31.**(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 transations 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	None
31. (c)	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year: -	None
31. (c)(i)	name, address and permanent Account Number (if available with the assessee) of the payee;	
31. (c)(ii)	amount of the repayment;	
31. (c)(iii)	maximum amounts outstanding in the account at any time	

KJP & CO. * CHARTERED ACCOUNTANTS * AHMEDABAD

18

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

K J P & CO. * AHMEDABAD * CHARTERED ACCOUNTANTS

	per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:	Yes
(b)	whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details	Yes
(c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	Annexure No. : 11 Yes
35.(a)	In the case of a trading concern, give quantitative details of principal items of goods traded :	None
(i)	Opening Stock;	
(ii)	purchases during the previous year;	
(iii)	sales during the previous year;	
(iv)	closing stock;	
(v)	shortage/excess, if any	
35.(b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :	None
A.	Raw Materials:	
(i)	opening stock;	
(ii)	purchases during the previous year;	
(iii)	consumption during the previous year	
(iv)	sales during the previous year;	
(v)	closing stock;	
(vi)	*Yield of finished products;	
(vii)	* Percentage of yield;	
(viii)	*shortage/excess, if any.	
B.	Finished products/by-products :	
(i)	opening stock;	
(ii)	purchases during the previous year;	
(iii)	quantity manufactured during the previous year;	
(iv)	sales during the previous year;	
(v)	closing stock;	
(vi)	shortage/excess, if any.	
36.	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form:-	NA
36. (a)	total amount of distributed profits;	
36. (b)	amount of reduction as referred to in section 115-O(1A)(i);	
36. (c)	amount of reduction as referred to in section 115-O(1A)(ii);	
36. (d)	total tax paid thereon;	
36. (e)	dates of payment with amounts.	
36 (A)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2	No

KJP & CO. * CHARTERED ACCOUNTANTS * AHMEDABAD

37.	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the cost auditor	NA
38.	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the auditor.	NA
39.	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if a ny, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor	No
40.	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:	NA

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

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

41.	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings	No
42	Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B	Annexure No. : 12
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	No

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

K J P & CO. * AHMEDABAD * CHARTERED ACCOUNTANTS

Mittal P. Vaidya
Partner

Place: Ahmedabad
Date: 18/09/2018

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

Annexures Forming Part of 3CD For The Period Ended on 31 March 2018

ANNEXURE NO :- 1

Detail of Indirect taxes applicable					
Sr.No.	**Nature of Registration**	**State**	**Other Indirect Tax/Duty**	**Description [Not for E-filling]**	**Reg. No.**
1	Sales Tax/VAT	GUJARAT			AAALA0233BST001
2	Goods and Service Tax	GUJARAT			24AAALA0233B1Z8

ANNEXURE NO :- 2

Nature of Business & Profession 10 (a)				
Sr.No.	**Sector**	**Sub Sector**	**Code**	**Nature Activity**
1	OTHER SERVICES	Other services n.e.c.	21008	Ahmedabad Urban Development Authority is an autonomous body governed by the provision of The Gujarat Town Planning Act, 1976 and rules made there under. It is established by the government for the purpose of planned development of areas as defined and assigned by the Government of Gujarat.

ANNEXURE NO :- 3

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

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

KJP & CO. AHMEDABAD CHARTERED ACCOUNTANTS

ANNEXURE NO :- 4

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

ANNEXURE NO :- 5

Any other item of income		
Sr.No.	**Description**	**Amount**
1	Expenses Written off (claimed as Interest exps. in earlier years), credited to Reserves & Surplus	5038311
2	Reimbursement of Leave Encashment (earlier claimed as Exps.) received, credited to Reserve & Surplus	3932840

ANNEXURE NO :- 6

Capital receipt		
Sr.No.	**Description**	**Amount**
1	Amenities	99542000
2	Amalagamation Fee	86000
3	Betterment Charges	174911000
4	Development Charges	16652000
5	Development Charges Diff.	13334000
6	Fees for Providing Services (U/S-23(1)(VI-A)	82399000
7	FSI on Payment Charges	473516000
8	Infrastructure Development Fund(Gruda-2011)	9631000
9	Restoration Charges	4283000
10	Solid Waste Management	1290000
11	Supervision Charge(Restoraton Charge)	1000000
12	Tree Plantation – Permission	1459000
13	Tree Plantation Charges Diff.	213000
14	Drainage Receipts	29631000
15	EWS Receipts	143877000
16	VAMBAY Receipts	8663000
17	Township Receipts	80311000

KJP & CO. * AHMEDABAD * CHARTERED ACCOUNTANTS

18	Affordable House - MIG Receipts	58950000
19	Affordable House - LIG Receipts	23170000
20	Additional Height Fee	386000
21	Building Height Fee	4347000
22	Scrutiny Fee Difference	7176000
23	UAD Fee	51816000
24	Premium on lease of Plot of land	48591000
25	Sale of Land/Shops/Plots, etc.	27914000

ANNEXURE NO :- 7

Branch Name : Head Office					
Fund Name		**CPF**			
Sr.No.	**Month**	**Contribution**	**Due Date**	**Payment Date**	**Actual Amount**
1	APRIL	148935	15/05/2017	04/05/2017	148935
2	MAY	145838	15/06/2017	08/06/2017	145838
3	JUNE	141270	15/07/2017	17/07/2017	135696
4	JULY	148606	15/08/2017	05/08/2017	125873
5	AUGUST	139184	15/09/2017	06/09/2017	145195
6	SEPTEMBER	133729	15/10/2017	10/10/2017	143760
7	OCTOBER	131992	15/11/2017	13/11/2017	144257
8	NOVEMBER	137187	15/12/2017	06/12/2017	120568
9	DECEMBER	142718	15/01/2018	09/01/2018	143416
10	JANUARY	25008	15/02/2018	17/02/2018	40929
11	JANUARY	120568	15/02/2018	06/02/2018	120568
12	FEBRUARY	2691	15/03/2018	28/03/2018	2691
13	FEBRUARY	138460	15/03/2018	06/03/2018	137056
14	MARCH	135652	15/04/2018	04/04/2018	137056
15	MARCH	1910	15/04/2018	04/05/2018	1910
Fund Name		**GPF**			
Sr.No.	**Month**	**Contribution**	**Due Date**	**Payment Date**	**Actual Amount**
1	APRIL	131000	15/05/2017	04/05/2017	131000
2	MAY	131000	15/06/2017	08/06/2017	131000
3	JUNE	131000	15/07/2017	17/07/2017	131000
4	JULY	181000	15/08/2017	05/08/2017	181000
5	AUGUST	197000	15/09/2017	06/09/2017	197000
6	SEPTEMBER	197000	15/10/2017	06/10/2017	197000
7	OCTOBER	197000	15/11/2017	13/11/2017	197000
8	NOVEMBER	197000	15/12/2017	06/12/2017	197000
9	DECEMBER	247000	15/01/2018	06/01/2018	247000
10	JANUARY	187000	15/02/2018	06/02/2018	187000
11	FEBRUARY	187000	15/03/2018	06/03/2018	187000
12	MARCH	218000	15/04/2018	04/04/2018	218000

KJP & CO. * AHMEDABAD * CHARTERED ACCOUNTANTS

ANNEXURE NO :- 8

Any Liability of contingent Nature - 21 (g)		
Sr.No.	Nature of Liability	Amount
1	AY 15-16 (matter is pending before CIT, Ahmedabad)	910000000
	High Court of Gujarat has directed to grant exemption u/s 11 for AY 09-10 to 11-12 in our own case	0
	In view of the above judgement , there exist higher possibilities to get relief in pending matters	0

ANNEXURE NO :- 9

TDS Details as per chapter XVII-B & XVII-BB										
Sr.No.	TAN No.	Section	Nature of Payment	Total Amount Paid/ Received as per nature specified in the column 3	Total Amount on which Tax is required to be deducted/ collected out of column 4	Total Amount on which Tax was deducted or collected at specified rate out of column 5v	Amount of Tax deducted or collected out of column 6	Total Amount on which tax was deducted or collected at less than specified rate out of Column 7	Amount of Tax deducted/ collected on column 8	Amount of Tax deducted or collected not deposited to the credit of the central govt. Out of column 6 & 8
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	AHMA01527B	194C	Payments to contractor and sub-contractors	1759296800	1759296800	1759296800	31995950	0	0	0
2	AHMA01527B	194I	Rent	4597968	4597968	4597968	91961	0	0	0
3	AHMA01527B	194J	Fees for professional or technical services	56870360	56870360	56870360	5135158	0	0	0
4	AHMA01527B	192	Salary	40063397	40063397	40063397	2230550	0	0	0

ANNEXURE NO :- 10

TDS Statement Details					
Sr.No.	TAN No.	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contain information about all transaction which are required to be reported
1	AHMA01527B	Form 24Q	31/07/2017	18/07/2017	Yes
2	AHMA01527B	Form 24Q	31/10/2017	17/10/2017	Yes
3	AHMA01527B	Form 24Q	31/01/2018	18/01/2018	Yes
4	AHMA01527B	Form 24Q	31/05/2018	02/05/2018	Yes
5	AHMA01527B	Form 26Q	31/07/2017	25/07/2017	Yes
6	AHMA01527B	Form 26Q	31/10/2017	18/10/2017	Yes
7	AHMA01527B	Form 26Q	31/01/2018	18/01/2018	Yes
8	AHMA01527B	Form 26Q	31/05/2018	20/04/2018	Yes

KJP & CO. AHMEDABAD CHARTERED ACCOUNTANTS

ANNEXURE NO :- 11

Interest details paid u/s 201(1A), or 206C(7)				
Sr.No.	TAN No.	Amount of interest u/s 201(1A)/206C(7) is payable	Amount paid out of column(2) along with date of payment	Dates of payment
1	AHMA01527B	178000	178000	14/08/2017

ANNEXURE NO :- 12

Details of statement in form no. 61, 61A and 61B						
S.No	Income Tax Department Reporting-Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing if furnished	Whether the form contains information about all details/transactions which are requrested to be reported. If not please furnish list of details/transactions which are not reported	If not please furnish list of the details/transactions which are not reported
1	AAALA0233B.AZ634	Fom No.61A	31/05/2018	29/05/2018	Yes	

As Per Audit Report of Even Date

FOR AHMEDABAD URBAN DEVELOPMENT AUTHORITY

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

KJP & CO. AHMEDABAD CHARTERED ACCOUNTANTS

Mittal P. Vaidya
Partner
Membership No 142111
AABFK8432F

Place : Ahmedabad
Date : 18/09/2018