Form No 3CB
[See rule 6G(1)(b)]
Audit report under section 44AB of the Income-Tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. We have examined the balance sheet as 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 KISHORKUMAR DHIRAJLAL KATHROTIA (PROP. of : CASSA AMORINA), 20, SARDAR PATEL PARK SOCIETY, OPP. SMC CENTARAL STORE, MAGOB,DUMBHAL, SURAT, GUJARAT-395010. PAN - AFIPK5281J.

2. We certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at 20, SARDAR PATEL PARK SOCIETY, OPP. SMC CENTARAL STORE, MAGOB,DUMBHAL, SURAT, GUJARAT-395010 and 0 branches.

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

   Significant accounting policies and notes to accounts attached herewith form part of this report.

   (b) Subject to above -

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

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

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

   (i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2016 and

   (ii) in the case of the Profit and loss account of the Profit 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

For DILIP PARESH AND CO.
Chartered Accountants

KOTADIA RAKESH J

Digitally signed by KOTADIA RAKESH J
DN: c=IN, o=Personal, cn=KOTADIA RAKESH J, serialNumber=5D7373EFE281E817F8610E2CB09D47A3D20229B538064D9A47C7B4AB1935EE09, postalCode=395006, st=GUJARAT
Date: 2016.09.27 15:22:28 +05'30'

Rakesh Jamanbhai Kotadia
(Partner)
M. No. : 124134
FRN : 127544W
241, Golden Point, Nr. Bsnl Bhavan, Ring Road, Surat-395003 Gujarat

Date : 26/09/2016
Place : Surat

FORM NO. 3CD
[See rule 6G(2)]
Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART-A

1 Name of the assessee : **KISHORKUMAR DHIRAJLAL KATHROTIA (PROP. of : CASSA AMORINA)**

2 Address : **20, SARDAR PATEL PARK SOCIETY, OPP. SMC CENTARAL STORE, MAGOB,DUMBHAL, SURAT, GUJARAT-395010**

3 Permanent Account Number : **AFIPK5281J**

4 Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty,etc. if yes, please furnish the registration number or any other identification number allotted for the same : **Yes**

SN	Type	Registration Number
1	Service Tax	AFIPK5281JSD001
2	Sales Tax/VAT (GUJARAT)	24221705751

5 Status : **Individual**

6 Previous year from : **01/04/2015 to 31/03/2016**

7 Assessment year : **2016-17**

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

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

PART-B

9 a If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios : **NA**

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. : **NA**

10 a Nature of business or profession. :

Sector	Sub sector	Code
Builders	Builders(0401)	0401

b If there is any change in the nature of business or profession, the particulars of such change. : **No**

Business	Sector	Sub sector	Code
Nil	Nil	Nil	Nil

11 a Whether books of accounts 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.)

Books maintained	Address line 1	Address line 2	City/Town/District	State	Pincode
CASH BOOK, LEDGER, BANK REGISTER, SALES AND PURCHASE REGISTER, JOURNAL REGISTER.	20, SARDAR PATEL PARK SOCIETY, OPP. SMC CENTARAL STORE, MAGOB,DUMBHAL		SURAT	GUJARAT	395010

c List of books of account and nature of relevant documents examined. : **CASH BOOK, LEDGER, BANK REGISTER, SALES AND PURCHASE REGISTER, JOURNAL REGISTER.**

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

Section	Amount
Nil	Nil

13 a Method of accounting employed in the previous year. : **Mercantile system**

b Whether there has been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year. : **No**

c If answer to(b) above is In the affirmative, give details of such change ,and the effect thereof on the profit or loss. :

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

d Details of deviation, if any, in the method of accounting employed in the previous year form the accounting standards prescribed under section 145 and the effect thereof on the profit or loss. : **NA**

14 a Method of valuation of closing stock employed in the previous year. : **At Cost**

b In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish. : **No**

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

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

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

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

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

Description	Amount
Nil	Nil

b The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned. :

Description	Amount
Nil	Nil

c Escalation claims accepted during the previous year. :

Description	Amount
Nil	Nil

d Any other item of income. :

Description	Amount
Bank Interest	859
IT Refund	5281

e Capital receipt, if any. :

Description	Amount
Gift From Brother	2535187

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

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

18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following Form :-

Description of the block of assets	Rate of depreciation	Opening WDV	Additions					Deductions	Depreciation allowable	Written down value at the end of the year
			Purchase value	Adjustment on account of			Total value of purchase			
				CENVAT	Change in rate of exchange	Subsidy/ Grant				
(18a) Plant & Machinery @ 15%- Sec 32(1)(ii)	15%	656684						625000	0	0
Total		**656684**	**0**	**0**	**0**	**0**	**0**	**625000**	**0**	**0**

Deductions : (18a) Plant & Machinery @ 15%- Sec 32(1)(ii)

Date of sale etc.	Amount
11/04/2015	625000
Total	**625000**

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

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

Description	Amount
Nil	Nil

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

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

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

Capital expenditure :

Particulars	Amount
Nil	Nil

Personal expenditure :

Particulars	Amount
Interest On TDS	8349

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

Particulars	Amount
Nil	Nil

Expenditure incurred at clubs being entrance fees and subscriptions :

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

b Amounts inadmissible under section 40(a):-

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

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

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

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

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

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

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

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

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Tow n/Distric t	Pincode	Amount of tax deducted	Amount out of (V) deposite d, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

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

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

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

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

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

viii. Tax paid by employer for perquisites under sub-clause (v) : **Nil** 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 : **NA**

d Disallowance/deemed income under section 40A(3):

(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details : **Yes**

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee
Nil	Nil	Nil	Nil	Nil

(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) : **Yes**

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee
Nil	Nil	Nil	Nil	Nil

e provision for payment of gratuity not allowable under section 40A(7) : **Nil**

f any sum paid by the assessee as an employer not allowable under section 40A(9) : **Nil**

g Particulars of any liability of a contingent nature :

Nature of liability	Amount
Nil	Nil

h Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income :

Particulars	Amount
Nil	Nil

i amount inadmissible under the proviso to section 36(1)(iii) : **Nil**

22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. : **Nil**

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

Name of related party	PAN	Relation	Nature of Transaction	Payment Made(Amount)
Nil	Nil	Nil	Nil	Nil

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

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

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

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

A Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was:-

(a) Paid during the previous year :

Section	Nature of Liability	Amount
Nil	Nil	Nil

(b) Not paid during the previous year; :

Section	Nature of Liability	Amount
Nil	Nil	Nil

B Was incurred in the previous year and was:-

(a) paid on or before the due date for furnishing the return of income of the previous year 139(1); :

Section	Nature of Liability	Amount
Sec 43B(a) -tax , duty,cess,fee etc	TDS	735852
Sec 43B(b) -provident /superannuation/gratuity/other fund	Providend Fund	24669

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

Section	Nature of Liability	Amount
Nil	Nil	Nil

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

CENVAT	Amount	Treatment in profit & loss/account
Opening Balance	589482	Exclusive method is followed.
CENVAT Availed	1596215	Exclusive method is followed.
CENVAT Utilized	1910665	Exclusive method is followed.
Closing / outstanding Balance	275032	Exclusive method is followed.

b Particulars of income or expenditure of prior period credited or debited to the profit and loss account.:-

Type	Particular	Amount	Prior period
Nil	Nil	Nil	Nil

28 Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia), if yes, please furnish the details of the same. : **NA**

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. : **NA**

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

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

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

Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	Whether the loan/deposit was taken or accepted otherwise than by an account payee Bank cheque or account payee bank draft
Amol Sahdev Suthar	SURAT	DWDPS4152K	500000	No	1062914	No
Anilkumar M Patel	SURAT	AFUPP6400L	700000	No	738214	No
Ashaben Jayeshbhai Patel	SURAT	BGTPP3049J	500000	No	508877	No
Ashaben Vasantbhai Patel	SURAT	ABEPP6828J	500000	No	508877	No
Ashokbhai Sujabhai Patel	SURAT	CTDPP9564J	500000	No	508877	No
Babubhai P Bhatt	SURAT	AAYPB8560C	550000	No	1770292	No
Baldevbhai Punjabhai Joshi	SURAT	ANKPJ7318R	500000	No	542288	No
Bhagwanbhai Ramshibhai Mistry	SURAT	ABJPM8954F	800000	No	1903093	No
Bharatbhai Devabhai Patel	SURAT	BYHPP3105R	500000	No	541178	No
Bhavesh Bhallabhai Purohit	SURAT	CBLPP4364A	300000	No	321230	No
Chetankumar Raghubhai Joshi	SURAT	ARXPJ1888K	500000	No	541301	No
Dhanjibhai Mohandas Prajapati	SURAT	CYWPP3580Q	400000	No	406312	No
Dhudabhai Nagjibhai	SURAT	ARNPS5732M	500000	No	539699	No
Dimensions Consultant	SURAT	APQPM9104C	2550000	No	2715753	No
Dipika L Thakkar	SURAT	AVUPT7999J	400000	No	406312	No
Gangaram Shankar Joshi	SURAT	ABYPJ2808A	500000	No	1114523	No
Hardevbhai Mohanbhai Joshi	SURAT	AAYPJ7040F	300000	No	308285	No
Hardevbhai Naranbhai Joshi	SURAT	ABGPJ0714M	2100000	No	2192503	No
Hardevbhai Okhabhai Joshi	SURAT	ADBPJ6641G	700000	No	749710	No
Hareshbhai C Chaudhary	SURAT	ATOPC3059N	550000	No	1121149	No
Harshadkumar Jayantilal Modi	SURAT	BSGPM0637Q	500000	No	521699	No
Hasmukhbhai Ambalal Raval	SURAT	BDRPR0027D	500000	No	520959	No
Hiralal Motilal Shah	SURAT	BTWPS0372R	1000000	No	1068795	No
Ishvarbhai Velabhai Nai	SURAT	ATQPN9100M	800000	No	850548	No
Ishwarbhai L Rajput	SURAT	AHDPR9509F	200000	No	754012	No
Jayeshbhai Rambhai Patel	SURAT	AQWPP6514E	500000	No	508877	No
Jayrambhai B Trambadiya	SURAT	AOCPT2105D	500000	No	519233	No
Jayshreeben Shatilal Joshi	SURAT	BBEPJ5963M	500000	No	539082	No
Jivanlal Ramdas Patel	SURAT	ABLPP5117B	500000	No	514055	No
Jivrajbhai Gumanjibhai Patel	SURAT	AIHPP1124D	500000	No	508877	No
Jyotsanaben Rajeshbhai Joshi	SURAT	AYVPJ4159L	500000	No	533658	No
Kailash J Thakkar	SURAT	ATGPT4504P	400000	No	406312	No
Kanubhai Bhikhabhai Joshi	SURAT	AXBPJ7080M	550000	No	578479	No
Kanubhai Jivrajbhai Jasani HUF	SURAT	AAKHK9606A	500000	No	539205	No
Khodabhai S Patel	SURAT	BJCPP8198Q	500000	No	538589	No
Kinjal Manjibhai Joshi	SURAT	AUYPJ2283Q	500000	No	536370	No
Mahendrabhai N Kondalkar	SURAT	ALVPK9386R	350000	No	1128448	No
Manjula B Thakkar	SURAT	ARAPT1762H	300000	No	304734	No
Mukeshbhai Ramnikbhai Sheth	SURAT	FKHPS3752K	500000	No	520959	No
Navinbhai V Koradiya	SURAT	ABNPK6584B	500000	No	518123	No
Naynaben Satishbhai Patel	SURAT	BGTPP3045E	500000	No	530822	No
Niravbhai Ranchhodbhai Madhani	SURAT	BPIPM8484G	500000	No	520959	No
Nitinkumar Chunilal Shah	SURAT	AEUPS5061B	500000	No	519973	No
P N Raval	SURAT	ADRPR4800P	500000	No	508877	No
Pooja Hasmukhbhai Raval	SURAT	BEPPR2167K	550000	No	580649	No
Prakashkumar Shantilal Shah	SURAT	ADOPS3445E	200000	No	212033	No
Rajubhai Devanbhai Prajapati	SURAT	BQYPP8803P	500000	No	540562	No
Rakeshbhai Genubhai Kadam	SURAT	BDYPK0974R	500000	No	520589	No
Rameshbhai Gopaji Thakkar HUF	SURAT	AALHR8403P	500000	No	523671	No
Rameshbhai Keshabhai Nayi	SURAT	AJGPN9520K	500000	No	544753	No
Ramshi Dhanji Gadiya	SURAT	ANUPG1131D	500000	No	507989	No

Rasikbhai Jivrajbhai Patel	SURAT	CFEPP8118P	500000	No	508877	No
Satishkumar Rambhai Patel	SURAT	AQWPP0474B	450000	No	475521	No
Shantilal Ishwarbhai Joshi HUF	SURAT	AAFHJ9732B	1625000	No	1691349	No
Shantilal Popatlal Joshi	SURAT	ADGPJ3099P	650000	No	679651	No
Shrirambhai Lakhirambhai Joshi	SURAT	AAYPJ7265N	500000	No	519356	No
Suryaben Hargovanbhai Trambadiya	SURAT	AQZPT3524F	300000	No	308285	No
Sweety Narottambhai Thakkar	SURAT	AWCPT0652K	500000	No	508877	No
Tulsi Shatilal Joshi	SURAT	BBEPJ5959D	600000	No	646899	No
Varshaben Harshadbhai Modi	SURAT	CWHPM9715M	600000	No	616718	No
Varshaben M Trambadiya	SURAT	AYNPT8237B	500000	No	508877	No
Virbhanbhai Tribhovanbhai Joshi	SURAT	ATEPJ6646G	1200000	No	1268942	No

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

Name of the payee:	**Address of the payee:**	**PAN of the payee:**	**Amount of the repayment:**	**Maximum amount outstanding in the account at any time during the Previous Year:**	**Whether the repayment was made otherwise than by account payee cheque or account payee bank draft:**
Alkeshbhai K Patel HUF	SURAT	AAIFP8599F	18176	756700	No
Amol Sahdev Suthar	SURAT	DWDPS4152K	28294	1062914	No
Arunaben K Thakkar	SURAT	ABPPT4864K	14536	545000	No
Arvindbhai M Thakkar HUF	SURAT	AALHA8506Q	11517	327000	No
Ashishbhai M Thakkar	SURAT	ALGPT3998K	12983	545000	No
Ashokbhai Ramabhai Patel HUF	SURAT	AALHA5417J	13537	545000	No
Babubhai Kantibhai Sutariya	SURAT	EHHPS2767C	32178	545000	No
Babubhai P Bhatt	SURAT	AAYPB8560C	23679	1770292	No
Balubhai Vaghjibhai Gajera	SURAT	ADOPG3185F	39146	654000	No
Bhagwanbhai Ramshibhai Mistry	SURAT	ABJPM8954F	61250	1903093	No
Bharatbhai D Prajapati	SURAT	BWTPP4806K	18176	763000	No
Bharatbhai Hajabhai Patel	SURAT	BYHPP2383R	41499	1090000	No
Bhavesh Haribhai Raval	SURAT	AXRPR3470P	39812	654000	No
Bhundra Loghaji Patel	SURAT	BTVPP1799L	13182	599500	No
Bhupatbhai Jadavbhai Dabhi	SURAT	ADVPD3675N	39146	654000	No
Bijalben Nitinkumar Shah	SURAT	BPCPS0868E	45737	981000	No
Bipinkumar Chinubhai Shah	SURAT	ARQPS5182G	22347	1035500	No
Chhaganbhai Shivjibhai Sakariya	SURAT	CCWPS3286A	15978	2180000	No
Dalpatbhai Motibhai Prajapati HUF	SURAT	AAHHD3695K	11983	545000	No
Devarshi Exports	SURAT	AARHS6636J	35130	1853000	No
Dhaval Gems	SURAT	AAAHC7552F	4068	545000	No
Dimensions Consultant	SURAT	APQPM9104C	50000	2715753	No
Dipakkumar M Patel	SURAT	AXEPP7677D	18641	817500	No
Dipikaben G Prajapati	SURAT	BLZPP8103N	13648	545000	No
Ganeshbhai C Chaudhari	SURAT	AKAPC3577A	13648	545000	No
Ganeshbhai Dhanubhai Desai	SURAT	BJOPD9538C	3329	545000	No
Ganeshbhai Okhabhai Prajapati	SURAT	AVJPP7605E	71768	1199000	No
Gangaram Shankar Joshi	SURAT	ABYPJ2808A	4611	1114523	No
Hareshbhai C Chaudhary	SURAT	ATOPC3059N	13648	1121149	No
Hareshbhai C Thakkar	SURAT	AERPT7848E	14536	545000	No
Haresh Nathabhai Ghoghari	SURAT	AEAPG4885P	39812	654000	No
Hetalben Vishalbhai Dihora	SURAT	ASQPD9008B	8721	327000	No
Ishwarbhai L Rajput	SURAT	AHDPR9509F	5326	754012	No
Jabarsingh Panji Solanki	SURAT	ECHPS8680F	4327	490500	No
Jashodaben S Bariya	SURAT	BHFPB9796P	11650	545000	No
Jigalben Bhagwanbhai Joshi	SURAT	ARKPJ2574R	11717	654000	No
Jogabhai Hirabhai Patel	SURAT	BWMPP4741E	13537	545000	No
Joytabhai Hirjibhai Patel	SURAT	BWMPP4742H	13648	545000	No
Kalidas Parvatsinh Bariya	SURAT	BLXPB3713N	16644	1090000	No
Kamuben D Prajapati	SURAT	BUNPP1656B	13648	545000	No

Kanchan D.Tarsariya	SURAT	ASZPT2783N	32178	545000	No
Kantibhai Bechardas Gohil	SURAT	AEBPG2752A	39546	654000	No
Khodiyar Carting	SURAT	ANVPJ8923B	37814	1853000	No
Kishanbhai Sureshbhai Nayka	SURAT	ATXPN0979M	39146	654000	No
Kuntidevi Kapil Prasad	SURAT	BGMPD7277D	18641	872000	No
Mahendrabhai J Thakkar	SURAT	ALKPT8711G	12983	545000	No
Mahendrabhai N Kondalkar	SURAT	ALVPK9386R	18020	1128448	No
Mahendrabhai U Thakkar	SURAT	AAWPT1430B	11629	436000	No
Malay Enterprise	SURAT	AFUPP6473P	7878	1090000	No
Manish Bhagvatibhai Patel	SURAT	APUPP9467P	28294	545000	No
Manjulaben Natwar Patel	SURAT	CJOPP9606E	39146	654000	No
Manjula J. Shah	SURAT	FBPPS0390A	32178	545000	No
Manojbhai M Thakkar	SURAT	ALKPT6166F	12983	545000	No
Mulabhai Joitabhai Patel	SURAT	BXRPP3283K	7878	545000	No
Narmadaben Chandubhai Koladiya	SURAT	AFYPK3929B	1849	545000	No
Natvarlal Laljibhai Vora	SURAT	ABTPV3472D	39812	654000	No
Natwarbhai R Chauhan	SURAT	AVDPC6051F	12117	708500	No
Nehalben Rajendrabhai Thakkar	SURAT	ACWPT4046M	19084	545000	No
Nilamben Krunalbhai Joshi	SURAT	ASQPJ1761P	28294	545000	No
Nilkamal Jantibhai Tailor	SURAT	AOXPT6198K	32178	545000	No
Nimisha Dipenbhai Patel	SURAT	AUSPP1471A	39146	654000	No
Panabhai Z Patel	SURAT	BSNPP4178E	25964	545000	No
Pragnaben Vinaybhai Ladwa	SURAT	ATLPB1376L	32178	545000	No
Pramodbhai V Upadhyay	SURAT	ADJPU7139A	16311	763000	No
Pranavbhai H Bhavsar	SURAT	APGPB6004C	13648	545000	No
Pravila Lalan Devi	SURAT	BGBPD6453L	8322	545000	No
Rameshbhai P Mevada	SURAT	BUUPM8406P	20771	872000	No
Rameshbhai P Patel	SURAT	ASCPP6151H	6103	545000	No
Ramesh Bhurabhai Chaudhari	SURAT	AUXPC3812H	40656	872000	No
Rasik Gems	SURAT	AANHR5967G	31069	1090000	No
Reshmaben Hasmukhbhai Raval	SURAT	BGGPR8274L	13648	545000	No
Reshmaben Mahendrabhai Kondalkar	SURAT	CORPK7214R	10430	545000	No
Sandip Namdev Kondalkar	SURAT	ARLPK0982H	11185	490500	No
Sangitaben Manojbhai Baria	SURAT	BLXPB3721J	61915	1090000	No
Sangitaben Sulindrabhai Solanki	SURAT	EBEPS9363D	28294	545000	No
Sanjaybhai V Thakkar	SURAT	ACYPT6579M	26563	763000	No
Sanjaykumar Ishvarbhai Chaudhari	SURAT	AVHPC3943J	61915	1090000	No
Sarikaben V Bariya	SURAT	AWEPB6315K	13981	654000	No
Satishbhai P Rasaniya	SURAT	AZKPR3784K	40656	872000	No
Sendhaji Ishvarji Rajput	SURAT	BHZPR8361N	41499	1090000	No
Shital Anil Chaplot	SURAT	AYPPC6144C	17976	1090000	No
Shitalben H Thakkar	SURAT	ACVPT6140P	11629	436000	No
Shrikant Namdev Kondalkar	SURAT	CLTPK5078E	61249	1090000	No
Sonali Sandipbhai Devi	SURAT	BCFPD0327R	8322	545000	No
Urmilaben Gordhanbhai Prajapati	SURAT	BTGPP9975D	13537	545000	No
Vasubhai Virchandbhai Panchal	SURAT	BHZPP7861F	10430	545000	No
Vikrambhai S Jain	SURAT	ATWPJ8160F	31290	1090000	No
Vinaben Prakaskumar Trivedi	SURAT	ASKPT3373P	30957	545000	No
Vinodbhai Jayantibhai Amin	SURAT	BCNPA0836L	20749	545000	No
Vinodbhai R Thakkar HUF	SURAT	AAHHV4617D	11629	436000	No

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

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

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

b Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. : **NA**

c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same. : **No**

d Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year. : **No**

e In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. : **NA**

33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). : **Yes**

:

Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any,specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules,1962 or any other guidelines, circular, etc, issued in this behalf.
80C	859

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**

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
SRTK04436F	194A	Interest other than Interest on securities	7159383	7159383	7159383	715942	0	0	0
SRTK04436F	194C	Payments to contractors	11195500	11195500	11195500	223910	0	0	0
SRTK04436F	194J	Fees for professional or technical services	182201	182201	182201	18220	0	0	0

b Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details: : **No**

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
SRTK04436F	Form 26Q	15/10/2015	29/10/2015	Yes
SRTK04436F	Form 26Q	15/01/2016	04/02/2016	Yes

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

Tax deduction and Collection Account Number(TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	Date of payment.
SRTK04436F	5550	5550	27/10/2015
SRTK04436F	2799	1980	02/02/2016
SRTK04436F	0	819	02/02/2016
SRTK04436F	33221	31727	11/05/2016
SRTK04436F	0	1494	11/05/2016

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

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

(A) Raw materials

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

(B) Finished products

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

(B) By products

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

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

37 Whether any cost audit was carried out. ?" : **NA**

38 Whether any audit was conducted under the Central Excise Act, 1944. ? : **NA**

39 Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, finance act 1994 in relation to valuation of taxable service as may be reported/identified by the auditor. ? : **NA**

40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Particulars	Previous year			Preceding previous year		
Total turnover of the assessee	0			0		
Gross profit/turnover	0	0	0.00	0	0	0.00
Net profit/turnover	0	0	0.00	0	0	0.00
Stock-in-trade/turnover	0	0	0.00	0	0	0.00
material consumed/Finished goods produced	0	0	0.00	0	0	0.00

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. : **NA**

For DILIP PARESH AND CO.
Chartered Accountants

KOTADIA RAKESH J

Digitally signed by KOTADIA RAKESH J
DN: c=IN, o=Personal, cn=KOTADIA RAKESH J, serialNumber=5D7373EFE281E817F8610E2CB09D47A3D20229B538064D9A47C7B4AB1935EE09, postalCode=395006, st=GUJARAT
Date: 2016.09.27 15:23:12 +05'30'

Rakesh Jamanbhai Kotadia
(Partner)
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241, Golden Point, Nr. Bsnl Bhavan, Ring Road, Surat-395003 Gujarat

Date : 26/09/2016
Place : Surat