Harshad Sudhir & Co.
Chartered Accountants

Mobile : 91-9879878774 (C.A. Harshad Thakkar)
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41, Stadium House, Opp. Municipal Snanagar,
Stadium Cross Road, Navrangpura, Ahmedabad-380009.

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 :

Name	**VASUNDHARA PROCON PRIVATE LIMITED**
Address	210 DEV ARC MALL OPP BIG BAZAR, ISCON CIRCLE S G ROAD AHMEDABAD 380015
Permanent Account Number	**AAECV0747N**

was conducted by M/s **HARSHAD SUDHIR AND CO** in pursuance of the provisions of the Companies Act, 1956 Act, and We annex hereto a copy of Our audit report dated 01/09/2015 along with a copy each of :-

a) the audited Profit and loss account for the period beginning from **01/04/2016** to ending on **31/03/2017**,

b) the audited balance sheet as at **31st March, 2017**; and

c) documents declared by the said Act to be part of, or annexed to, the Profit and loss 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 :

Not Applicable

Place	AHMEDABAD	For	**HARSHAD SUDHIR & CO.**
			Chartered Accountants
Date	12/10/2017		
		Signing Person	SUDHIR S. SHAH
		Membership #	115947
		Firm Registration #	0129775W
		Address	41, STADIUM HOUSE, OPP MUNICIPAL SNANAGAR, STADIUM CROSS ROAD, NAVRANGPURA AHMEDABAD Gujarat 380009

HARSHAD SUDHIR & CO. AHMEDABAD CHARTERED ACCOUNTANTS

Notes

1. *Delete whichever is not applicable.
2. **This report has to be signed by -
   i) a chartered accountant within the meaning of the Chartered Accountants Act, 1949 (38 of 1949); or
   ii) any person who, in relation to any State, is, by virtue of the provisions of sub-section (2) of section 226 of the Companies Act, 1956 (1 of 1956), entitled to be appointed to act as an auditor of companies registered in that State; or
   iii) any person who is, by virtue of any other law, entitled to audit the accounts of the assessee for the relevant previous year.
3. Where any of the requirements in this Form is answered in the negative or with qualification, give reasons thereof
4. The person, who signs this audit report, shall indicate reference of his membership number / certificate of practice number / authority under which he is entitled to sign this report.

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	**VASUNDHARA PROCON PRIVATE LIMITED**
2	Address	210 DEV ARC MALL OPP BIG BAZAR, ISCON CIRCLE S G ROAD AHMEDABAD 380015
3	Permanent Account Number	**AAECV0747N**
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 No. or any other Identification No. allotted for the same	Type: SET — Registration/ID #: AAECV0747NSD001 Type: SAT — Registration/ID #: 24074303971
5	Status	5-Company
6	Previous Year From / To	01/04/2016 - 31/03/2017
7	Assessment Year	**2017-18**
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	Clauses: 44ABd

PART – B

9	a. If Firm or Association of Persons, indicate names of partners / members and their profit sharing ratio.	Not Applicable
	b. If there is any change in the partners / members or in their profit sharing ratio since the last date of preceding year, the particulars of such change.	Not Applicable
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)*	Code: 0501 — Trade Name: VASUNDHARA PROCON PVT LTD — Description: CIVIL CONTRACTOR
	b. If there is any change in the nature of business or profession, the particulars of such change	Not Applicable
11	a. Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed	Particulars: CASH BOOKS, JOURNAL, BANK BOOKS, PURCHASE BOOKS, SALES REGISTER, GENERAL
	b. List of books of account maintained and the address at which books of accounts are kept. *(In case of 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.)*	Particulars: CASH BOOKS, JOURNAL, BANK BOOKS, PURCHASE BOOKS, SALES REGISTER, GENERAL LEDGER Address: SUCH BOOKS ARE MAINTAINED IN COMPUTER SYSTEM AT ADDRESS 210, OPP BIG BAZAR, DEV ARC MALL, ISCON CIRCLE, S G ROAD, THALTEJ, AHMEDABAD 380015
	c. List of books of account and nature of relevant documents examined	Particulars: CASH BOOKS, JOURNAL, BANK BOOK, PURCHASE BOOKS, SALES REGISTER, GENERAL LEDGER
12	Whether the profit & loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant sections *(44AD, 44AE, 44AF, 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
	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 affirmative, give details of such change, and the effect thereof on the profit or loss.	Particulars: NO CHANGE — Increase in Profit: 0.00 — Decrease in Profit: 0.00
	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
	e. If answer to (d) above is in the affirmative, give details of such adjustments:	Not Applicable
	f. Disclosure as per ICDS:	ICD: ICDSI — Disclosure: All significant Accounting policies adopted has been disclosed in Notes 1 of significant accounting Policies. There is no change in accounting policy during previous year which has material effect. ICD: ICDSII — Disclosure: Accounting Policy used in measuring inventory is cost and market value which ever is lesser. Standard Costing method has not been used as a measurement of

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			cost. How ever therewas no closing stock of the inventory
		ICDSIII	As all the contract of the companies are completed with in period of 12 months. This ICDS is not applicable.
		ICDSIV	Revenue recognized from service transaction, total amount not recognized as revenue during the previous year is NIL. No service transaction is in progress as at the end of the previous year.
		ICDSV	Please refer to Annexure 1 for the depriciation Purpose
		ICDSVII	As the assessee has not received any government grant during previous year, this ICDS is not applicable.
		ICDSIX	Borrowing costs that are directly attributable to the acquisition, production and construction of an asset that necessarily takes more than twelve months to get it ready for intended use are capitalized as part of the cost of that asset till all the
		ICDSIX	IN CONTINUATION OF ABOVE No borrowing costs have been capitalized during the year
		ICDSX	A provision shall be recognized when the assessee has a present obligation as a result of a past event, it is reasonably certain that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable
		ICDSX	IN CONINUATION OF ABOVE estimate, No reimbursement has been expected for any provision made.

14	a. Method of valuation of closing stock employed in the previous year	WORK IN PROGRESS 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 :-	Not Applicable
15	Give the following particulars of the capital asset converted into stock-in-trade :	
	a. Description of capital asset; }	
	b. Date of acquisition; }	Not Applicable
	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;	Not Applicable
	b. the proforma credits, drawbacks, refunds 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;	Not Applicable
	c. escalation claims accepted during the previous year	Not Applicable
	d. any other item of income;	Not Applicable
	e. Capital receipt, if any	Not Applicable
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 :	Not Applicable
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, }	Not Applicable

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	ii. change in rate of exchange of currency, and }	
	iii. subsidy or grant or reimbursement, by whatever name called }	
	e. Depreciation allowable. }	
	f. Written down value at the end of the year. }	
19	Amounts admissible under sections :	Not Applicable
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)]*	Not Applicable
	b. Details of contributions received from employees for various funds as referred to in section 36(1)(va) :	Not Applicable
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	Not Applicable
	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:	Not Applicable
	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)	Not Applicable
	ii. as payment referred to in sub-clause (ia)	
	A) Details of payment on which tax is not deducted:	Not Applicable
	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.	Not Applicable
	iii. under sub-clause (ic) [Wherever applicable]	
	iv. under sub-clause (iia)	
	v. under sub-clause (iib)	
	vi. under sub-clause (iii)	Not Applicable
	vii. under sub-clause (iv)	
	viiii.under sub-clause (v)	
	c. Amount debited to Profit & Loss a/c being interest, salary, bonus, commission or remuneration inadmissible under section 40 (b) / 40 (ba) and computation thereof;	Not Applicable
	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 u/s 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:	Not Applicable
	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);	Not Applicable
	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.	Not Applicable
	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,	Not Applicable
	i. amount inadmissible under the proviso to section 36(1)(iii);	NIL
22	Amount of interest inadmissible under section 23 of the Micro,Small & Medium Enterprises Development Act, 2006	NIL
23	Particulars of payment made to persons specified under section 40A(2)(b)	As Per Annexure - 1
24	Amounts deemed to be profits and gains U/s 33AB or 33ABA or 33AC	Not Applicable
25	Any amount of profit chargeable to tax under section 41 and computation thereof.	Not Applicable
26	i. In respect of any sum referred to in clauses (a),(b),(c),(d) ,(e),(f) or (g) of section 43B, the liability for which;	
	A) pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was	
	a) paid during the previous year	Not Applicable
	b) not paid during the previous year	Not Applicable
	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 u/s 139 (1);	See table below
	b) not paid on or before the aforesaid date.	Not Applicable
	State whether Sales tax, Customs duty, Excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profits & loss account.	NO

Section	Nature of Liability	Amount
43Ba	SERVICE TAX	20,430.00
43Ba	VAT PAYABLE	2,100.00

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	Not Applicable
	b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	Not Applicable
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.	Not Applicable
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.	Not Applicable
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]	Not Applicable
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 }	Not Applicable
	iv) maximum amount outstanding in the account at any 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. }	
	b. 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 PAN (if available with assessee) from whom specified sum is received }	
	ii) amount of specified sum taken or accepted }	Not Applicable
	iii) whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft. }	
	(Particulars of a & b need not be given in the case of 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 or any specified advance 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 }	
	ii) amount of the repayment; }	
	iii) maximum amount outstanding in the account at any time during the previous year }	Not Applicable
	iv) whether the repayment was made otherwise than by account payee cheque or account payee bank draft}	
	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:	
	i) name, address and permanent account number (if available with the assessee) of the payer }	
	ii) amount of loan or deposit received other than by Cheque/DD/ECS }	Not Applicable
	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 :	
	i) name, address and permanent account number (if available with the assessee) of the payer }	
	ii) amount of loan or deposit received by Cheque/DD }	Not Applicable
	(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance 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 : *(Serial No, Assessment Year, Nature of Loss, Amount as Returned (Rs.), Amount as assessed, Remarks)*	Not Applicable
	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.	NA
	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	NA
	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.	0
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)	Not Applicable
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 :	Not Applicable

HARSHAD SUDHIR & CO. AHMEDABAD CHARTERED ACCOUNTANTS

	b. whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details:	Not Applicable
	c. whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	Not Applicable
35	a. In the case of a trading concern, give quantitative details of principal items of goods traded	
	i) Opening Stock } ii) Purchases during the previous year } iii) Sales during previous year } iv) Closing Stock } v) Shortage / excess, if any }	Not Applicable
	b. In the case of a manufacturing concern, give quantitative details of principal items of raw materials, finished products and by-products :	
	A. Raw Materials	
	a) Opening Stock } b) Purchases during the previous year } c) Consumption during the previous year } d) Sales during the previous year } e) Closing Stock; } f) Yield of finished products } g) Percentage of yield } h) Shortage / excess, if any }	Not Applicable
	B. Finished Products	
	a) Opening Stock } b) Purchases during the previous year } c) Quantity manufactured during the previous year } d) Sales during the previous year } e) Closing stock } f) Shortage / excess, if any }	Not Applicable
	C. By-Products	
	a) Opening Stock } b) Purchases during the previous year } c) Consumption } d) Sales during the previous year } e) Closing stock } f) Shortage / excess, if any }	Not Applicable
36	In 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; b)amount of reduction as referred to in section 115-O(1A)(i); c) amount of reduction as referred to in section 115-O(1A)(ii); d) total tax paid thereon; e) dates of payment with amounts.	Not Applicable
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, Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/ identified by the auditor.	NA
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year :	

Particulars	Previous year			Preceeding Previous year		
1. Total turnover of the assessee						
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 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.	Not Applicable

AHMEDABAD

Place	AHMEDABAD	For	**HARSHAD SUDHIR & CO.** **Chartered Accountants**
Date	12/10/2017		
		Signing Person	SUDHIR S. SHAH
		Membership #	115947
		Firm Registration #	0129775W
		Address	41, STADIUM HOUSE, OPP MUNICIPAL ~~SN~~ NAGAR, STADIUM CROSS ROAD, NAVRANGPURA AHMEDABAD Gujarat 380009

Note : * *Please enter the relevant code pertaining to the main area of your business activity.*

PAN # AAECV0747N

VASUNDHARA PROCON PRIVATE LIMITED

Ass.Year : 2017-18

Annexure '1' To Form 3CD

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

Name of Person	PAN	Relation	Nature of Transaction	Amount
PRADEEP B PATEL	AGAPP3089J	DIRECTOR	DIRECTOR'S REMUNERATION	3,50,000.00

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