

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. *I/we have examined the balance sheet as on, _____, and the *profit and loss account/income and expenditure account for the period beginning from _____to ending on _____, attached herewith, of _____(Name),
..... (A d d r e s s) ,
.....(Permanent Account Number).

2. *I/we certify that the balance sheet and the *profit and loss/income and expenditure account are in agreement with the books of account maintained at the head office at _____and **
.....branches.

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

(b) Subject to above, -

(A) *I/we have obtained all the information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit.

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

(C) In *my/our opinion and to the best of *my/our information and according to the explanations given to *me/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;
and

(ii) in the case of the *profit and loss account/income and expenditure account of the *profit/loss or *surplus/deficit 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 *my/our opinion and to the best of *my/our information and according to explanations given to *me/us, the particulars given in the said Form No.3 CD are true and correct subject to following observations/qualifications, if any:

a. _____

b. _____

c. _____

******(Signature and stamp/Seal of the signatory)

Place:

Name of the signatory

Date:

Full address

Notes :

1. *Delete whichever is not applicable.
2. **Mention the total number of branches.
3. ***This report has to be signed by person eligible to sign the report as per the provisions of section 44AB of the Income-tax Act, 1961.
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.