

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

* I/We report that the statutory audit of _____ [mention name and address of the assessee with permanent account number] was conducted by * me/us/M/s. _____ in pursuance of the provisions of the _____ Act, and *

I/we annex hereto a copy of * my/our/their audit report dated _____ along with a copy each of -

- (a) the audited * profit and loss account/income and expenditure account for the year ended on 31st March, _____;
- (b) the audited balance sheet as at 31st March, _____; and
- (c) documents declared by the said Act to be part of, or annexed to, the * profit and loss account/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 * 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. 3CD and the Annexure thereto are true and correct.

Place _____
Date _____

** Signed
Name : _____
Address _____

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 therefor.
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.