

**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**

\* I/We have examined the balance sheet as at 31st March \_\_\_\_\_, and the \* profit and loss account/income and expenditure account for the year ended on that date, attached herewith, of \_\_\_\_\_ [mention name and address of the assessee with permanent account number]

2. \* I/We certify that the balance sheet and the \* profit and loss account/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 purposes 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. 3CD and the Annexure thereto are true and correct.

\*\*\* Signed

Place \_\_\_\_\_

Date \_\_\_\_\_

Name : \_\_\_\_\_

Address : \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

**Notes :**

1. \*Delete whichever is not applicable.

2. \*\*Mention the total number of branches.

3. \*\*\*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.

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.