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 at 31st March 2019 and the Profit and loss account for the period beginning from 0 1/04/2018 to ending on 31/03/2019 attached herewith, of SHREE HARI DEVELOPERS BASEMENT, AVKAR HOSPITAL AROGYANAGR, HIMATNAGAR, GUJARAT, 383001 ACAFS4078G,

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 SABARKANTHA, and 000 branches.

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

A. The Information / details given in the Form No. 3CD are as per details and information complied and furnished by the a ssessee. B. We have broadly reviewed the basis of compiling details and information and have applied such audit tests, as w e considered necessary to the details / information complied by the assessee. C. The list of persons specified in section 40 A (2)(b) has been taken on the basis of the list furnished by the assessee. D. We have not physically verified cash on Hand and relied upon certificate issued by the auditee. E. We have not Physically verified assets (Movable & Immovable) and Inve stments and relied upon certificate issued by the auditee. F. We have relied upon bank statements produced by the auditee & reconciled bank balance accordingly. G. Any variation in statutory records and books on the last day of acounting year regarding input credit or statutory liability or turnover or other income /expenses in GST is to be reconciled by the mana gement of Firm in annual return under GST act which is to be filed with respective department letter on.

(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 knowledge and belief, were necessary for the 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, 2019 ;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 and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications

Place HIMATNAGAR
Date 29/09/2019

Name C.A. ASHVIN D PATEL
Membership Number 145700
FRN (Firm Registration Number) 133774W
Address F-72/73,AKASHGANGA COMPLEX, NE AR-BUS STAND HIMATNAGAR, SABA RKANTHA, GUJARAT, 383001

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