

FORM NO. 3CB

[See rule 6C(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

- We have examined the Balance Sheet as on 31st March, 2015 and the Profit and loss account for the period beginning from 01/04/2014 to ending on 31/03/2015 attached herewith, of
BHARATBHAI S. BHATT Proprietor BHARATBHAI S. BHATT
MAA 2-GULABVIHAR SOCIETY B/H BIG BAZAR 150-FEET RING ROAD RAJKOT : 360004
PAN AHYPB2442C
- 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 RAJKOT and 0 branches.
- (a) We report the following observations/comments/discrepancies/inconsistencies; if any
 - Read with notes of Accounts & Notes forming part of the 3CD Report
 - The Assessee has not complied with the provision of AS-22
 (b) Subject to above-
 - 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
 - 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 examination of the books
 - In Our opinion and to the best of Our information and according to the explanations give to Us, the said accounts, read with notes thereon, if any, give a true and fair view
 - In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2015; and
 - In the case of the Profit and loss account, of the Profit of the assessee for the year ended on that date.
- The statement of particulars required to be furnished u/s.44AB is annexed herewith in Form No.3CD
- 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

SN	Qualification Type	Observations/Qualifications
1		

CHINTAN UPADHYAY & ASSOCIATES
Chartered Accountant

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CHINTAN H UPADHYAY
PROPRIETOR
Mem.No.: 128657
FRN No.: 129042W

Place RAJKOT
Date 11/09/2015