

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 2018 and the Profit and loss account for the period beginning from 01/04/2017 to ending on 31/03/2018 attached herewith, of VIHAV PROPERTIES 22, GREENWOODS, GOTRI SEVASI ROAD, NEW ALKAPURI, VADODARA, GUJARAT, 390021 AAOFV6815G,

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 22, GREENWOODS, GOTRI SEVASI ROAD, NEW ALKAPURI, VADODARA, GUJARAT-390021, and 0 branches.

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

(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, 2018 and

(ii) in the case of the Profit and loss account of the Loss 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
1	Records produced for verification of payments through account payee cheque were not sufficient.	It is not possible to verify cash paid in excess of Rs.10000/-

Place VADODARA
Date 20/08/2018

Name KALPESH BHOGILAL SHAH
Membership Number 107121
FRN (Firm Registration Number) 0117413W
Address 502-A, ATLANTIS HEIGHT, SARABHAI MAIN ROAD, GENDA CIRCLE, VADODARA, GUJARAT, 390007

