FORM 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. **I** have examined the **balance sheet** as on 31st March **2021** , and the **profit and loss account** for the period beginning from **01-Apr-2020** to ending on **31-Mar-2021** attached herewith, of

Name	M/S LILAMANI INFRA
Address	203, , SHASHWAT COMPLEX, , , MITHAKHALI SIX ROAD, , , 11-Gujarat , 91-India , Pincode - 380009
PAN	AAEFL3228K
Aadhaar Number of the assessee, if available	

2. **I** 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 **203, SHASWAT COMPLEX, OPP HDFC HOUSE, MITHAKHALI SIX ROAD, AHMEDABAD 380009** and **0** branches.

3. a. **I** report the following observations/comments/discrepancies/inconsistencies if any:

SCHEDULE - I DISCLOSURE OF ACCOUNTING POLICIES AND NOTES FORMING PARTS OF ACCOUNTS ATTACHED TO BALANCE SHEET & PROFIT & LOSS STATEMENT

b. Subject to above,-

A. **I** have obtained all the information and explanations which, to the best of **my** knowledge and belief, were necessary for the purposes of the audit.

B. In **my** opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from **my** examination of the books.

C. In **my** opinion and to the best of **my** information and according to the explanations given to **me** 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 **2021** ; 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 **my** opinion and to the best of **my** information and according to the explanations given to **me** , the particulars given in the said Form No. 3CD are true and correct, subject to the 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	On examination of books of account and other relevant documents/evidence produced before us we are not able to verify, whether the payments referred to in Section 40A (3) and 40A (3A) read with rule 6DD were made by account payee chaque drawn on a bank of account payee bank draft.
2	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	The assessee has not classified MSME creditors separately in its books of accounts.
3	Information regarding demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 was not made available.	a) As informed by the assessee that during the year under consideration, there is no demand raised or refund issued under any tax laws other than Income tax Act, 1961 and wealth tax act, 1957. b) We are not in position to ascertain or furnish the details of demand raised or refund issued under any tax laws other than Income tax Act, 1961 and wealth tax act, 1957 along with relevant proceedings, as no material what so ever related to such details has been produced before us.

Accountant Details

Name	**Munirahmed Pehlari**
Membership Number	**042802**
FRN (Firm Registration Number)	**107875w**
Address	**60 PRACHINA SOCIETY , BEHIND GUJARAT AGRO , , , , 11-Gujarat , 91-India , Pincode - 380055**

Date of signing Tax Audit Report	**12-Dec-2021**
Place	**106.215.39.251**
Date	**12-Dec-2021**

This form has been digitally signed by having PAN from IP Address **106.215.39.251** on Dsc Sl.No and issuer

M.M. PEHLARI & ASSOCIATES
FRN : 107875W
M.NO. 042802
AHMEDABAD
CHARTERED ACCOUNTANTS