

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 2017 and the Profit and loss account for the period beginning from 2016-04-01 to ending on 2017-03-31 attached herewith, of AAKRUTI ENTERPRISE F/186,AKASHGANGA SOCIETY,NR.A BHLASHA CHAR RASTA,NEW SAMA ROAD, VADODARA, GUJARAT. 390024 ABAF A0084F.

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 F/186, AKASHGANGA SOCIETY, NEAR ABHLASHA CHAR RASTA, NEW SAMA ROAD, VADODARA 390008, and 0 branches.

3. (a) We report the following observations/comments/discrepancies/inconsistencies, if any:
AS PER NOTES ON ACCOUNTS ATTACHED HEREWITH.

(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, 2017 ;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
1	Proper stock records are not maintained by the assessee.	As explained by the Assessee, it is not possible to maintain proper stock details due to wide range and variety of items.

Place VADODARA
Date 10/10/2017

Name
Membership Number
FRN (Firm Registration Number)
Address

CA. N.G. SHAH
035306
107003W
C-201 MANUBHAI TOWERS OPP. M.S.
UNIVERSITY SAYAJIGUNJ, VADODA
RA, GUJARAT. 390005