. K. CHAVDA & CO.
hartered Accountants

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

We have examined the balance sheet as on 31st March **2017** and the Profit and loss account for the period beginning from 01/04/2016 to ending on 31/03/2017 attached herewith, of

Name of the Assessee	**MUKHI DEVELOPERS**
Address	**B-2, Krishna Bungalow Samruddhi Resident Shopping, Chandkheda Motera GANDHIANGAR, GUJARAT-382424**
Permanent Account Number	**AATFM5371K**

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 0 and 0 Branches

3. (a) We report the following observations / comments / discrepancies / inconsistencies, if any
   See notes forming part of accounting
   (b) Subject to above:-
   (A) We have obtained all the information and explanation 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 examination of the books.
   (C) in our opinion and to the best of our information and according to the explanation 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 are true and correct subject to following observations/qualifications, if any:

Sr.No.	Qualification Type	Observation/Qualifications
1.	Valuation of closing stock is not possible.	Valuation of stock is carried out by the auditee. As explained to us the valuation of stock is done based on AS-2 say, market value or Purchase value whichever is less. We have considered the valuation given by the assessee as final as we have not verified the stock as on the last day of the year.
2.	Others	The certificate is obtained from the assessee and We obsereved that no payment is made by cash in excess of 20,000/- but we cannot certify that no payment is made otherwise than by account payee cross cheue as the necessary documents are not in possession of the assessee

For, B. K. CHAVDA & CO.

B. K. CHAVDA & CO. GANDHINAGAR CHARTERED ACCOUNTANT

CA.B.K.Chavda
(PARTNER)

Place : Gandhinagar
Date : 18/08/2017

(Membership No. :**116780**)
7,SECOND FLOOR,
SUMAN TOWER,SECTOR-11, GANDHINAGAR
Gandhinagar-382011