CHANDRAKANT & SEVANTILAL
CHARTERED ACCOUNTANTS
301, Lalita Tower, 3rd Floor, Nr. Hotel Rajpath,
Station-Akota Road, Vadodara-390 007.

CA Himatlal B. Shah
CA Pradeep S. Shah
CA Kiran C. Shah

FORM NO: 3 CB
[See Rule 6-G (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 at 31st March, 2015 and the Profit and Loss account for the year ended on that date, attached herewith of

SHRI HARSH D SHAH
11, CHAROTAR HOUSING SOC,
O. P. ROAD,
VADODARA.
[P.A. NO. ASGPS 8965 A]

These financial statements are the responsibility of the Assessee. Our responsibility is to express an opinion on theses financial statements based on our audit.

1. We have audited the books of account as are maintained by the assessee for the purpose of the Business carried on by the assessee in the name and style of **HARSH D SHAH** only. Accordingly, our audit report is on such books of account only

2. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles uses and significant estimates made by the management, as well as evaluating the over all financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

3. We certify that the Balance Sheet and the Profit and Loss account are in agreement with the books of account maintained at the office at **HARSH D SHAH, 11, CHAROTAR HOUSING SOC, O.P. ROAD, VADODARA.**

4. (a) We report the following:

   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.

CHANDRAKANT & SEVANTILAL CHARTERED ACCOUNTANTS BARODA

29/10/15

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B) In our opinion, proper books of account have been kept by 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 explanations given to us, the said accounts, read with notes thereon, give a true and fair view in conformity with the accounting principles generally accepted in India.

   i) in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31st march, 2015; and

   ii) In the case of the Profit and Loss account of the Profit of the assessee for the year ended on that date.

5. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD. In respect of the particulars, we have to report that:

   (a) The information/details given in Form no. 3 CD are as per the books maintained by the assessee and the same are as compiled and furnished by the assessee;

   (b) We have broadly reviewed the basis of compiling details and information and we have test checked wherever considered necessary, the books and/or the details/information compiled by the assessee;

   (c) We have relied on the list of persons covered by Section 40-A (2) (b) of the Income Tax Act, 1961 as furnished to us by the assessee;

   (d) In case of receipts of loans and its payments as also payments for expenses, etc. by cheques, bank drafts, etc., it is not possible to verify whether the said receipts and/or payments in excess of the prescribed limit of ` 20,000/- have been made otherwise than by account payee cheques or bank drafts, as the case may be, as the necessary evidence is not in the possession of the assessee; and

   (e) Considering significant complexities involved in the computation of profits under the head "Profits and gains of business or profession". as also, computation of Total Income under the Income Tax Act, 1961, including computation of depreciation allowable or deductions and allowances admissible or inadmissible as per and under the provisions of Chapter IV and VIA of the Act, the computation of such allowances/inadmissible has been reviewed broadly and accordingly it has been broadly examined whether prima facie, the deductions or

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allowances claimed are admissible or inadmissible. Otherwise, we have relied on the computation furnished to us , based on fulfillment/satisfaction of the conditions and assumption as determined / made by the assessee.

Subject to the above, as also, read with the comments/observations and assumptions, if any, as given in the particulars as contained in Form 3CD , in our opinion and to the best of our information and according to the explanations given to us, the particulars given in Form no. 3CD are true and correct.

FOR **CHANDRAKANT & SEVANTILAL**
Chartered Accountants,
Firm Registration. No.: 101674W

CHANDRAKANT & SEVANTILAL CHARTERED ACCOUNTANTS BARODA

Partner(H. B. Shah)
Membership no. 16642

PLACE: VADODARA
DATED: 29/10 /2015

Phone : 0265-235 3043, 235 3470 Fax : 0265-235 3471 E-mail : info@csjksco.com