

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 2016 and the Profit and loss account for the period beginning from 2015-01-01 to ending on 2016-03-31 attached herewith, of R R COUNSTRUCTION 15A, KIDWAI NAGAR, WARASIA ROAD, WARASIA, VADODARA, GUJARAT, 390006 AANFR8919E.

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 15A, KIDWAI NAGAR, WARASIA ROAD, WARASIA, VADODARA-390006, and 0 branches.

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

All the information & explanations which to the best of our knowledge and belief were necessary for the purpose of our Audit has not been completely provided to us so we are unable to express our opinion as complete true & correct view. We have relied on test check basis of verification of various records to the extent we considered appropriate for verifying and furnishing the information furnished in Form 3CD. Purchase expense includes freight expense. VAT & Service tax is applicable to them but they informed us that they have not been registered under VAT & Service tax.

(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, 2016 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	Records produced for verification of payments through account payee cheque were not sufficient.	Relied on Certificate received from the Client
2	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.	No information made available for reporting
3	Documents necessary to verify the reportable transaction were not made available.	Necessary invoices, vouchers etc were not made available for verification
4	Records necessary to verify personal nature of expenses not maintained by the assessee.	No such information was provided to us

Place VADODARA
Date 17/10/2016

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