

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 on 31-MAR-2015, and the Profit and Loss Account for the period beginning from 07-Oct-2014 to ending on 31-MAR-2015, attached herewith, of
Avadh Civicon
536/1/1, Old Altadara Bill Road, B/H Narayan Wadi, Vadodara
PAN **ABAF8050F**
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 536/1/1, Old Altadara Bill Road, B/H Narayan Wadi, Vadodara
3. (a) We report the following observations/comments/discrepancies/inconsistencies, if any

1. Management is responsible for the preparation of these financial statements in accordance with the provisions of the Income Tax Act, 1961. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

2. Auditor's responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

3. In case of payments made by cheque or bank draft, it is not possible for us to verify whether the payment in excess of Rs. 20,000 have been made otherwise than by account payee cheque or bank draft as necessary evidences are not in the possession of the assessee.

(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 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 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 31-MAR-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

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:

SN	Qualification Type	Observations/Qualifications
1	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	The information regarding applicability of MSMED Act, 2006 to the various suppliers/parties is not available with the assessee, hence information as required vide Clause 22 of Chapter V of MSMED Act, 2006 is not been given.



For M J PARSIIYA AND CO
Chartered Accountants
(Firm Regn No.: 120209W)

(CA. Manilal Parsiya)
Partner

Membership No: 108419

Place :Vadodara
Date : 23/09/2015

210, Kashivishveshwar Flats, Tower - 5,,Jetalpur
Road,B/h. Swagat Restaurant,,Vadodara GUJARAT
390007