



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-2016, and the Profit and Loss Account for the period beginning from 1-APR-2015 to ending on 31-MAR-2016, attached herewith, of
ASHIRWAD CORPORATION
DEV HERITAGE, 1, NEAR RELIANCE PETROL PUMP, N H NO 8, PIJ CHOKDI, NADIAD, KHEDA
PAN AASFA7475R

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 DEV HERITAGE, 1, NEAR RELIANCE PETROL PUMP, N H NO 8, PIJ CHOKDI, NADIAD, KHEDA and Nil Branches

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

"READ WITH NOTES FORMING PARTS OF ACCOUNTS"

(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 purpose 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-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

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	Records produced for verification of payments through account payee cheque were not sufficient	The assessee has not made any payments exceeding the limit in section 40A(3)/269SS/269T in Cash. However, it is not possible for us to verify whether the payments in excess the specified limit in section 40A(3)/269SS/269T have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence are not in possession of the assessee

For PIYUSH PANCHAL & CO
Chartered Accountants
(Firm Regn No.: 120992W)



(PIYUSH DASHRATHBHAI PANCHAL)
PARTNER

Membership No: 108903
PAN : AASFP0046P