

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 2 015-04-01 to ending on 2016-03-31 attached herewith, of D AND C PHOENIX 5TH FLOOR, KAIROS,, OPP. MAHATMA GANDHI LABOUR INSTITUTE, NEAR MANAV MANDIR,, AHMEDABAD, GUJRAT, 380052 AAKFD3578J, [mention name and address of the assessee with permanent account number]

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 AHMEDABAD, and 000 branches.

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

(i) The firm has not maintained separate records relating to receipt, consumption and stock of construction material. (ii) Balances of creditors, collection from members as well as loans and advances are subject to confirmation by the parties.

(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 Loss 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
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Place AHMEDABAD

Name

JIGNESH D. SHAH PARTNER (MANUBHAI & SHAH LLP)

Date 26/09/2016

Membership Number

100116

FRN (Firm Registration Number)

Address

F.R.No. 106041W/W100136, 2nd Floor, B Wing, Premium House Nr. Gandhigram Railway Station, Ahmedabad, GUJRAT, 380009

