

# FORM NO. 3CA

[See rule 6G (1) (a)]

## Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business of a person have been audited under any other law.

\*I/We have to report that the statutory audit of \_\_\_\_\_

[Name and address of the assessee]

Permanent Account No. \_\_\_\_\_ was conducted by \*me/us M/s \_\_\_\_\_

\_\_\_\_\_ in pursuance of the provisions of the \_\_\_\_\_ Act, and \*I/We annex hereto a copy of \*my/our audit report dated \_\_\_\_\_ along with a copy of each of the audited profit and loss account for the year ended on \_\_\_\_\_ and a copy of the audited balance sheet as \_\_\_\_\_ along with the documents declared by the relevant Act to be part of, or annexed to, the profit and loss account and balance sheet.

A further report as required under proviso to section 44AB is furnished in Form No. 3CD annexed hereto. In \*my/our opinion and to the best of \*my/our information and according to explanations given to \*me/us, the particulars given in Form No. 3CD, are true and correct.

**Place :**

**\*\*Signed**

**Date :**

### **Notes :**

1. \*Delete whichever is not applicable.
2. Where any of the matters stated in this report is answered in the negative or with a qualification, the report shall state reasons therefor.
3. \*\*This report has to be given by :-
  - i. a chartered accountant within the meaning of the Chartered Accountants Act, 1949 (38 of 1949) or
  - ii. any person who, in relation to any State, is by virtue of the provisions of sub-section (2) of section 226 of the Companies Act, 1956 (1 of 1956) entitled to be appointed to act as an auditor of the companies registered in that State.
  - iii. any person who is, by virtue of any other law, entitled to audit the accounts of the assessee for the relevant previous year.