

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 or profession of a person
have been audited under any other law**

*I/we report that the statutory audit of _____
[mention name and address of the assessee with permanent account number]
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/their audit report dated _____ along with a copy each of :-

- (a) the audited *profit and loss account/income and expenditure account for the year ended on 31st March, _____
- (b) the audited balance sheet as at 31st March, _____; and
- (c) documents declared by the said Act to be part of, or annexed to, the *profit and loss account/ income and expenditure account and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed here-with in Form No. 3CD.

3. In *my/our opinion and to the best of *my/our information and according to explanations given to *me/us, the particulars given in the said Form No. 3 CD are true and correct.

**Signed

Name: _____

Address: _____

Place: _____

Date: _____

Notes:

- 1. *Delete whichever is not applicable.
- 2. **This report has to be signed 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 companies registered in that State; or
 - (iii) any person who is, by virtue of any other law, entitled to audit the accounts of the assessee for the relevant previous year.
- 3. Where any of the requirements in this Form is answered in the negative or with qualification, give reasons therefor.
- 4. The person who signs this audit report, shall indicate reference of his membership number/certificate of practice number/authority under which he is entitled to sign this report.