

**FORM NO. 10C**

[See rule 18 B]

**Audit Report under section 80HH of the Income-tax Act, 1961**

\*I/We have examined the balance sheet of the \*industrial undertaking/business of hotel styled\*\* .....and belonging to M/s.....as at..... and the profit and loss account of the said \*industrial undertaking/business of hotel for the year ended on that date which are in agreement with the books of account maintained at the head office at.....and branches at.....

\*I/We have obtained all the information and explanations which to the best of \*my/our knowledge and belief were necessary for the purposes of the audit. In \*my/our opinion proper books of account have been kept by the head office and the branches of the \*industrial undertaking/business of hotel aforesaid visited by \*me/us so far as appears from \*my/our examination of books, and proper returns adequate for the purposes of audit have been received from branches not visited by \*me/us, subject to the comments given below:—

In \*my/our opinion and to the best of \*my/our information and according to explanations given to \*me/us, the said accounts give a true and fair view—

- (i) in the case of the balance sheet of the state of affairs of the above named \*industrial undertaking/business of hotel as at.....; and
- (ii) in the case of the profit and loss account, of the profit or loss of the \*industrial undertaking/business of hotel for the accounting year ending on.....

Place.....

.....

Date.....

Signed  
Accountant<sup>s</sup>

**Notes :**

- 1. \*Delete whichever is not applicable.
- 2. \*\*Here give name and address of the industrial undertaking/business of hotel.
- 3. <sup>s</sup>This report is 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 in 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.
- 4. Where any of the matters stated in this report is answered in the negative or with a qualification, the report shall state the reasons therefor.