

**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 M/s. .... (Name and address of the assessee with Permanent Account Number or Aadhaar 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 of each of :-

- (a) the audited \*profit and loss account/income and expenditure account for the period beginning from .....to ending on .....
- (b) the audited balance sheet as at, .....; 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 herewith in Form No. 3CD.

3. In \*my/our opinion and to the best of \*my/our information and according to examination of books of account including other relevant documents and explanations given to \*me/us, the particulars given in the said Form No.3 CD are true and correct subject to the following observations/qualifications, if any:

- a. ....
- b. ....
- c. ....

.....  
\*\*(Signature and stamp/Seal of the signatory)

Place: .....

Name of the signatory .....

Date: .....

Full address .....

Notes :

1. \* Delete whichever is not applicable
2. This report has to be signed by a person eligible to sign the report as per the provisions of section 44AB of the Income-tax Act, 1961.
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/authority under which he is entitled to sign this report.