

**FORM NO. 3CC**  
(See Rule 6G [1] [c])  
**Audit report under section 44AB of the Income-tax Act, 1961**  
**in the case of a person carrying on profession**

\*I/We have examined the balance sheet of

\_\_\_\_\_ (name & address of the assessee)

Permanent Account No. \_\_\_\_\_ as at \_\_\_\_\_

and \*the profits and loss account/the income and expenditure statement 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 purpose of the audit. In \*my/our opinion, proper books of account have been kept by the head office and the branches of the assessee so far as appears from \*my/our examination of books, 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 abovenamed assessee's affairs as at \_\_\_\_\_ and \_\_\_\_\_
- ii. in the case of \*the profit and loss account/the income and expenditure statement, of \*the profit or income or loss of the abovenamed assessee for the accounting year ending on \_\_\_\_\_

The prescribed particulars are furnished in Form No. 3CE annexed hereto. In \*my/our opinion and to the best of \*my/our information and according to explanations given to \*me/us, these are true and correct.

Place : \_\_\_\_\_

Date : \_\_\_\_\_

\_\_\_\_\_  
**Signed**  
**+Accountant**

**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 the 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 companies registered in that State.