

**FORM NO. 3CB**

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

**Audit report under section 44AB of the Income-tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G**

1. We have examined the balance sheet as at 31st March 2019 and the Income and expenditure account for the period beginning from 01/04/2018 to ending on 31/03/2019 attached herewith, of KABI KRITTIBAS B.ED. COLLEGE NATAPULL P.O.- GANGSARA, MAJHERGRAM, NADIA, WEST BENGAL, 741238 AAALK1815E.

2. We certify that the balance sheet and the Income and expenditure account are in agreement with the books of account maintained at the head office at NATAPULL P.O.- GANGSARA, MAJHERGRAM, DIST- NADIA, STATE- WEST BENGAL- 741238. and 0 branches.

3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any:

1 THAT THE AUDIT HAS BEEN CONDUCTED ON TEST CHEKING BASIS. 2 THAT THE FIRM HAS NO BRANCH OFFICE. 3 WE ACCEPTED THE CASH IN HAND AS PER CASH BOOK ON 31/03/2019 AND AS CERTIFIED BY THE MANAGEMENT

(b) Subject to above,-

(A) We have obtained all the information and explanations which, to the best of Our knowledge and belief, were necessary for the purposes of the audit.

(B) In Our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from Our knowledge and belief, were necessary for the examination of the books.

(C) In Our opinion and to the best of Our information and according to the explanations given to Us the said accounts, read with notes thereon, if any, give a true and fair view:-

(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2019 ;and

(ii) in the case of the Income and expenditure account of the Surplus of the assessee for the year ended on that date.

4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

5. In Our opinion and to the best of Our information and according to explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications
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Place RANAGHAT  
Date 30/10/2019

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

**FOR R.S. ROY & CO.**  
**Chartered Accountants**

Sobhan Mukhopadhyay  
**SOBHAN MUKHOPADHYAY**  
**Partner**

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RABINDRA SARANI, RANAGHAT, NADIA, WEST BENGAL, 741201

