

# FORM NO. 10C

[See rule 18B]

## 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 abovenamed 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 †