

## FORM NO. 10CC

[See rule 18BB]

### Audit report under section 80HHA of the Income-tax Act, 1961

I/We have examined the balance sheet of the small-scale industrial undertaking styled \_\_\_\_\_ and belonging to M/s \_\_\_\_\_ as at \_\_\_\_\_ and the profit and loss account of the said small-scale industrial undertaking 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 small-scale industrial undertaking 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 small scale industrial undertaking as at \_\_\_\_\_, and
- (ii) in the case of the profit and loss account, of the profit or loss of the small-scale industrial undertaking for the accounting year ending on \_\_\_\_\_

Place \_\_\_\_\_

Date \_\_\_\_\_

Signed  
Accountant †