



**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

- I have examined the Balance Sheet as on 31-MAR-2023, and the Profit and Loss Account for the period beginning from 1-APR-2022 to ending on 31-MAR-2023, attached herewith of **Shri Shyam Enterprises (Proprietor : ANTIMA YADAV)**  
Shop No. 03, Banpur Chowk Near RICO Chowk, Bawal Rawari  
PAN : ARTPY0035F
- I certify that the Balance Sheet and the Profit and Loss Account are in agreement with the books of account maintained at the head office at Shop No. 03, Banpur Chowk Near RICO Chowk, Bawal Rawari and No Branches
- (a) I report the following observations/comments/discrepancies/inconsistencies, if any
  - Subject to above -
    - I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.
    - In my opinion, proper books of account have been kept by the head office so far as appears from my examination of the books.
    - In my opinion and to the best of my information and according to the explanations given to me, the said accounts, read with notes thereon, if any give a true and fair view -
      - in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31-MAR-2023; and
      - in the case of the Profit and Loss Account of the profit of the assessee for the year ended on that date
- The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD
- In my opinion and to the best of my information and according to explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any

SN	Qualification Type	Observations/Qualifications
1	Others	It is not possible to determine break-up of total expenditure of entities registered or not registered under the GST, as necessary information is not maintained by the assessee in its books of accounts.
2	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	The information regarding applicability of MSMED Act, 2006 to the various suppliers/parties is not available with the assessee, hence information as required vice Clause 22 of Chapter V of MSMED Act, 2006 is not been given.
3	Others	Its first year of audit, and sundry creditors and sundry debtors balances confirmed by management

For **MANISH K GOYAL & ASSOCIATES**  
Chartered Accountant  
(Firm Regn No.: 0031536N)



(**MANISH KUMAR GOYAL**)  
PROPRIETOR  
Membership No: 431554

Place : Bhiwadi  
Date : 12/10/2023  
UDIN : 23431564BGXRKN2591