



**B. K. JHA & CO.**  
CHARTERED ACCOUNTANTS

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Date : .....

**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 CARRYING BUSINESS**

We have examined that the Balance Sheet of **BIJOY SHANKAR MISHRA**, Adityapur, Jamshedpur, PIN-831013 and its (PAN NO. ACIPM8013H) as at 31<sup>st</sup> March 2018 and the Profit & Loss Account for the year ended on that date, which are in agreement with the books of account maintained at office, Jamshedpur.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the office of the assessee so far as appears from our examination of books, subject to the comments given below :-

In our opinion and to the best of our information and according to explanations given to us the said accounts give a true & fair view:-

- i) In the case of the Balance Sheet, of the state of affairs of the above named assessee as at 31<sup>st</sup> March 2018, and
- ii) In the case of the Profit & Loss Account, of the above named assessee for the accounting year ending on 31<sup>st</sup> March 2018.

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

PLACE : JAMSHEDPUR

DATE : THE 29<sup>TH</sup> DAY OF AUGUST 2018.

  
**B. K. JHA & CO.**  
CHARTERED ACCOUNTANTS  
(CA B. K. JHA)  
PARTNER  
M. No.055274