

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 †

Notes :

1 *Delete whichever is not applicable.

2 **Here give name and address of the industrial undertaking/business of hotel.

3 †This report is to be given by —

- (i) a chartered accountant within the meaning of the Chartered Accountants Act, 1949 (38 of 1949); or
- (ii) any person who, in relation to any State, is, by virtue of the provisions in sub-section (2) of section 226 of the Companies Act, 1956 (1 of 1956), entitled to be appointed to act as an auditor of companies registered in that State.

4. Where any of the matters stated in this report is answered in the negative or with a qualification, the report shall state the reasons therefor.