Disclosure/observation/comment relating to Form 3CD for Para 3 of Form 3CA or Para 5 of Form 3CB with respect to Section 43B(h)

Test Check & Information and representation received from client

In the course of our audit, we conducted verification on a testcheck basis to verify disallowances under section 43B(h) of the Income-tax Act, 1961, as per clause 22. Our verification relied on the MSME classification provided by the auditee and the representations made by the management; we did not independently verify the accuracv of the MSME classification. Consequently, our assessment of compliance with section 43B(h) is based on the information and representations provided by the auditee's management. Therefore, our opinion is dependent on the these correctness of classifications, representations, and the adequacy of the samples tested. Due to these limitations, the amount of disallowance mentioned in clause 22 may not be accurate or complete.

Full check (100% Verified) & Information and representation received from client

In the course of our audit, for the purpose of verifying disallowances under section 43B(h) of the Income-tax Act, 1961, as per clause 22. We have relied on the MSME classification provided by the auditee and the representations made by the management; we did not independently verifv the accuracy of the MSME classification. Consequently, our assessment of compliance with section 43B(h) is based on the information and representations provided by the auditee's management. Therefore, our opinion is dependent on the correctness of these classifications and representations.

Unable to verify due to absence of information and records (Qualified to that extend)

In the course of our audit, we noted that the auditee does not complete records maintain necessary to verify disallowances under section 43B(h) of the Income-tax Act, 1961. Consequently, we are unable to determine whether all amounts claimed under this section have been correctly accounted for and duly paid within the specified timeframes. limitation This restricts our ability to verify the completeness and accuracy of the compliance with section 43B(h) and thereby reporting in Clause 22. As such, our report is qualified to this extent.

Note: Disclosure/Observation/Comment provided above is my personal view and for informational purposes only. It does not constitute any kind of advice.

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Regards,

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