

Haridwar 2005-2006

MOHAN KUTIR, SANYAS ROAD  
KANKHAL 249 408 HARDWAR (U.A)  
Ph :- ( O ) 244510 ( R ) 242510

GIRISH MOHAN ASSOCIATES  
Chartered Accountants

**AUDIT REPORT UNDER SECTION 44 AB OF THE INCOME TAX ACT.1961 IN  
THE CASE OF PERSON CARRYING ON BUSINESS**

We have examined the Balance-Sheet as at 31<sup>st</sup> March 2006 and the Profit and Loss A/c for the year ended on that date, attached herewith, of M/S **HARDWAR DEVELOPMENT AUTHORITY, MAYAPUR, HARIDWAR.**

We certify that the Balance-Sheet and the Profit and Loss A/c are in agreement with the books of account maintained at the head office at Hardwar.

We have obtained all the information and explanations which, to the best of our knowledge and belief were necessary for the purpose of audit.

In our opinion, proper books of account have been kept by the head office of the assessee so far as appears from our examination of the books.

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

- (i) In the case of Balance Sheet of the state of the affairs of the above named assessee as at 31.03.2006 and
- (ii) In the case of Profit and Loss account of the Profit of the above named assessee for the year ended on that date.

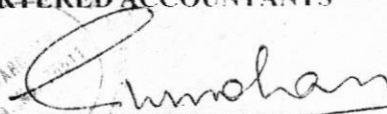
The statement of particulars required to be furnished u/s 44 AB is annexed herewith in Form No. 3 CD.

In our opinion and to the best of our information and according to explanation given to us, the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct.

DATED :- Oct. 28th, 2006

PLACE :- HARIDWAR

FOR GIRISH MOHAN ASSOCIATES  
CHARTERED ACCOUNTANTS

  
(GIRISH KUMAR MOHAN)

FORM NO.  
3 CD

Statement of particulars required to  
be furnished under section 44AB of  
the Income-Tax Act, 1961


( See rule 6G(2) )

PART - A

1. Name of the Assessee : M/S HARDWAR DEVELOPMENT AUTHORITY  
2. Address : MAYAPUR, HARDWAR  
3. Permanent Account Number : AAALH0055Q  
4. Status : LOCAL AUTHORITY  
5. Previous year ended : 31<sup>ST</sup> MARCH, 2006  
6. Assessment year : 2006 - 2007

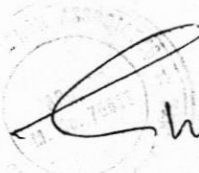
PART - B

7. (a) If Firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. N.A  
(b) If there is any change in the Partners or members or their profit sharing ratio since the last date of the preceding year, the particulars of such shares N.A
8. (a) Nature of business or profession. (If more than one business or profession is carried on during the previous year, nature of every business or prof.) LOCAL AUTHORITY DOING DEVELOPMENT WORK/SCHEMES  
(b) If there is any change in the nature of business or profession, the particulars of such change. NO
9. (a) Whether books of account are prescribed under section 44AA. If yes, list of books so prescribed. -  
(b) Books of account maintained. ( In case books of account are maintained in a computer system Mention the books of account generated by such computer system) CASH BOOK, LEDGER, RECEIPT BOOKS BANK ETC.  
(c) List of books of account examined. -DO--
10. Whether the profit and loss account includes any profit and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB or any other relevant section). NO
11. (a) Method of accounting employed in the previous year. CASH  
(b) Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year. -NO-  
(c) If answer to (b) above is in the affirmative, give details of such change and the effect thereof on the profit or loss. -  
(d) Details of deviation, if any, in the method of accounting employed in the previous year from accounting standards. -

  
*Chohan*

prescribed under section 145 and the effect thereof on the profit or loss.

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|---|--|
| 12. (a) Method of valuation of closing stock employed in the previous year  | PROJECT TAKEN ARE SHOWN AS WIP AND VALUED AT COST. |
| (b) Details of deviation, if any, from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss.   | NO   |
| 12A. Give the following particulars of the capital Asset converted into stock-in-trade:-  | N.A  |
| a) Description of capital asset,  |  |
| b) Date of acquisition;   |  |
| c) Cost of acquisition;   |  |
| d) Amount at which the asset is converted into stock-in-trade.  |  |
| 13. Amount not credited to the profit and Loss account, being :   |  |
| (a) the items falling within the scope of section 28;   | NIL  |
| (b) the proforma credits, drawbacks, refunds of duty of customs or excise, or refunds of sale tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned ;   | NIL  |
| (c) escalation claims accepted during the previous year;  | NIL  |
| (d) any other item of income;   | NIL  |
| (e) capital receipt, if any.  | NIL  |
| 14. Particulars of depreciation allowable as per the Income-tax Act 1961 in respect of each asset or block of assets, as the case may be, in the following form :   | AS PER SCHEDULE ATTACHED.                          |
| (a) Depreciation of asset/block of Assets.  |  |
| (b) Rate of Depreciation.   |  |
| (c) Actual cost or written down value, as the case may be.  |  |
| (d) Additions deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of : (i) Modified Value Added Tax credit claimed and allowed under The Central Excise Rules, 1944 in respect of assets acquired on or after 1 <sup>st</sup> March 1994, (ii) change in the rate of exchange of currency, and (iii) subsidy or grant or reimbursement, by whatever name called |  |
| (e) Depreciation allowable.   |  |
| (f) Written down value at the end of the year.  |  |

  
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