ANNEXURE II
FORM NO. 10B
(see rule 17B)

Audit Report under section 12A (b) of the Income-tax Act, 1961 in the case of charitable or religious trust of institutions

*I/We have examined the balance sheet of ............

(name of trust of institution)

as at............. and the Profit and Loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

*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 above named *trust/institution visited by *me/us so far as appears from *my/our examination of the 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 information 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 above named *trust/institution as at.............and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on.............

The prescribed particulars are annexed hereto.

...........................................
Signed (Accountant)
Place.............

Date.............

1. Strike out whichever is not applicable.

2. The Report has 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 of sub-section (2) of section 226 of the Companies Act, 1956 (1 of 1956), entitled to be appointed to act as an auditor of the company registered in that State.

3. Where any of the matters stated in this Report is answered in the negative, or with a qualification, the Report shall state the reasons for the same.