



CONFIDENTIAL

भारतीय लेखा परीक्षा एवम् लेखा विभाग
विशेष कार्य अधिकारी का कार्यालय

काफ़मो, भारतीय रेल, तिलक ब्रिज, नई दिल्ली
INDIAN AUDIT AND ACCOUNTS DEPARTMENT
OFFICE OF THE OFFICER ON SPECIAL DUTY

COFMOW, INDIAN RAILWAYS, TILAK BRIDGE, NEW DELHI- 110002

No. PDA/R-C/RPSU/32-56/BDRCL/2013-14/

Dated: 12.09.2014

To

The Managing Director,
Bharuch Dahej Railway Company Ltd.
1st Floor, August Kranti Bhawan,
Bhikaji Cama Palace,
New Delhi 110066.

Subject: Comments of the Comptroller and Auditor General of India under Section 619 (4) of the Companies Act, 1956 on the Accounts of Bharuch Dahej Railway Company Ltd for the year 2013-14

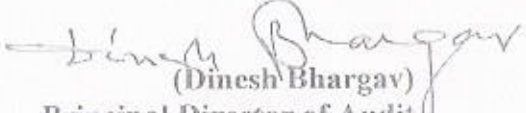
Sir,

The Non- Review Certificate under Section 619 (4) of the Companies Act, 1956 on the accounts of Bharuch Dahej Railway Company Ltd for the year 2013-14 is enclosed. The Non Review Certificate may be placed before the Annual General Meeting along with accounts of the Company in compliance with the provisions of Section 619 (5) of the Companies Act, 1956. Six copies of the printed Annual Report of the company may please be sent to this office at the earliest.

Receipt of the letter may please be acknowledged.

Encl: As above

Yours faithfully,


(Dinesh Bhargava)
Principal Director of Audit
Railway Commercial


**COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
UNDER SECTION 619 (4) OF THE COMPANIES ACT, 1956 ON THE
ACCOUNTS OF BHARUCH DAHEJ RAILWAY COMPANY LIMITED FOR
THE YEAR ENDED 31 MARCH 2014**

The preparation of financial statements of Bharuch Dahej Railway Company Limited for the year ended 31 March 2014 in accordance with the financial reporting framework prescribed under the Companies Act, 1956 is the responsibility of the management of the Company. The Statutory Auditor appointed by the Comptroller and Auditor General of India under Section 619 (2) of the Companies Act, 1956 is responsible for expressing opinion on these financial statement under Section 227 of the Companies Act, 1956 based on independent audit in accordance with auditing and assurance standards prescribed by their professional body, the Institute of Chartered Accountants of India. This is stated to have been done by them vide their Audit Report dated 5TH September 2014.

I, on behalf of the Comptroller and Auditor General of India, have decided not to review the report of the Statutory Auditors on the accounts of Bharuch Dahej Railway Company Limited for the year ended 31 March 2014 and as such have no comments to make under Section 619(4) of the Companies Act, 1956.

For and on the behalf of
The Comptroller and Auditor General of India

Place: New Delhi
Dated: 12 September 2014


(Dinesh Bhargava)
Principal Director (Railway Commercial)