

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY,
PART-II, Section 3, Sub-section (ii)]

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(Department Of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

Notification

New Delhi, the 22nd October, 2008.

INCOME-TAX

S.O. 2498 (E).— In exercise of the powers conferred by section 295 read with sub-section (11C) of section 80-IB of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. (1) These rules shall be called the Income-tax (Eighth Amendment) Rules, 2008.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962, after rule 18DD, the following rule shall be inserted, namely:-

“Form of report for claiming deduction under sub-section (11C) of section 80-IB.

18DDA. The report of an accountant which is required to be furnished by the assessee along with the return of income, under sub-section (11C) of section 80-IB shall be in Form No. 10CCBD.”

3. In Appendix-II, after Form 10CCBC, the following Form shall be inserted, namely: -

**“FORM NO. 10CCBD
[See rule 18DDA]**

1. Name of the assessee : _____

2. PAN : _____

3. Status : _____

4. Ownership of the hospital:

(a) Whether the hospital is owned by the assessee Yes___ No___

(b) (i) if no, name of the owner : _____

(ii) whether the owner is a person referred to
In section 40A(2)(b) Yes___ No___

5. Name and address of the hospital : _____

6. Date of commencement of medical services: _____

7. Initial assessment year: _____

8. Approval from the local authority under the local regulation (attach a copy of the approval in the initial assessment year):

Approval	Issuing authority	Approval date and number
1. Permission for construction of the hospital		
2. Completion or occupation certificate		

9. Location of the hospital:

(i) Name of the locality/area in which the hospital is located: _____

(ii) Whether the said locality/area is within the
jurisdiction of any of the excluded area: Yes___ No___

10. Technical specifications of the hospital:

(a) Number of beds for the patients : _____

(b) Whether an operation theatre is provided : Yes___ No___

(c) Whether a labour room is provided : Yes___ No___

(d) Whether a pathological laboratory is maintained

- In the hospital Yes___ No___
- (e) Number of qualified doctors available in the hospital (round the clock): _____
- (f) Number of qualified nurses available in the hospital (round the clock) : _____
- (g) Whether the hospital is equipped to handle emergency cases Yes___ No___
- (h) Whether facilities in the nature of Magnetic Resonance Imaging (MRI)/ Electrocardiogram (ECG) are available: Yes___ No___

10. Details relating to computation of deduction:

- (a) Total receipts from the business of operating and maintaining a hospital : Rs. _____
- (b) Other receipts of the undertaking : Rs. _____
- (c) Profits derived from the business of operating and maintaining a ***hospital not located in excluded area : Rs. _____
- (d) Deduction under section 80-IB(11C): Rs. _____

Declaration

*I/We have examined the balance sheet of the above undertaking styled** _____ and belonging to the assessee M/s. _____ (Permanent Account No: _____) as at _____ and the profit and loss account of the said undertaking 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 undertaking 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, the undertaking satisfies the conditions stipulated in sub-section (11C) of section 80-IB and the amount of deduction claimed under this section is as per the provisions of the Income-tax Act, and

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 above named undertaking as at _____, and

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

Place _____

Date _____

Signed

****Accountant

Notes:

1. *Delete whichever is not applicable.
2. **Here give name and address.
3. ***Please provide profit and loss account and balance sheet of the undertaking.
4. ****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.”

[Notification No. 98/2008/F.No.142/12/2008-TPL]
Kamlesh Chandra Varshney, Director.

Note.-The principal rules were published in the Gazette of India vide notification number S.O. 969, dated the 26th March, 1962 and last amended by notification number S.O. 2431(E), dated the 10th October, 2008.
