

FORM NO.10CCA

[See [rule 18BBA\(1B\)](#)]

Certificate under clause (ia) of sub-section (3) of section 80HHB of the Income-tax Act, 1961

1. I / We have examined the balance sheet of the business of the execution of
in (name of the country) carried on by Shri / M/s
..... (mention name, address and permanent account number
of the assessee) as at and the profit and loss account of the said business
for the year ended on that date.

2. 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 ascertaining the profits of the said assessee derived from
execution of foreign project, receipts of which were received by the assessee in convertible foreign
exchange.

3. I/We also certify that the amounts credited to the Foreign Projects Reserve Account, from the year
..... to the year have been utilised for the purposes of business other than for
distribution by way of dividend or profits.

4. I/We certify that the deduction to be claimed by the assessee under section 80HHB of the Income -tax
Act, 1961 in respect of the assessment year is Rs. which has been
worked out on the basis of the details given in the Annexure to this Form.

5. In my/our opinion and to the best of my/our information and according to the explanations given to
me/us the particulars given in the Annexure to this Form are true and correct.

Date
.....

.....

Sign

Place
.....

Accountant

ANNEXURE

(See paragraph 3 of Form No.10CCA/H)

- | | |
|---|----------|
| 1. Profits derived from eligible foreign project computed as per sub-section (3) of section 80HHB | Rs. |
| 2. The amount equivalent to fifty per cent of item 1 above | Rs. |
| 3. Foreign Exchange brought into India by the assessee in accordance with the provision of clause (iii) of sub-section (3) of section 80HHB | Rs. |
| 4. The amount credited to Foreign Project Reserve Account as per clause (ii) of sub-section (3) of section 80HHB | Rs. |
| 5. Deduction under section 80HHB to which the assessee is entitled | Rs. |
| 6. Details of "Foreign Project Reserve Account" showing compliance of clause (ii) of sub-section(3) and sub-section (4) of section 80HHB | |

<i>Amount credited</i>		<i>Amount utilized as per sub-section (3)(iii) of section 80HHB</i>		<i>Amount liable to be added back under sub-section (4) of section 80HHB</i>	
<i>Assessment Year</i>	<i>Amount (Rs.)</i>	<i>Assessment Year</i>	<i>Amount (Rs.)</i>	<i>Assessment Year</i>	<i>Amount (Rs.)</i>
1					
2					
3					
4					
5					
6					

Date.....

.....

Sign

Place.....