

FORM NO. 10CCB
[See rule 18BBB]

1. Name of the assessee :
 2. PAN :
 3. Status :
 2. Ownership status of the undertaking / enterprise:

(a) Fully owned by assessee	Yes	No
(b) Partly owned by assessee	Yes	No

If yes, please specify the percentage of ownership :
 5. Address :
 6. Name of the enterprise or undertaking eligible for deduction under sections 80-IA, 80-IB or 80-IC :
 7. Section and sub-section of the Income-tax Act, 1961, under which deduction is being claimed :
 8. Date of commencement of operation/activity by the undertaking or enterprise :
 9. Initial assessment year from when deduction is being claimed :
 10. Address (with District and State) of the enterprise/undertaking claiming deduction :
 11. Excise/service tax registration number and office where registered :
 12. Sales-tax registration number and office where registered :
 13. Local/State authorities from whom approval is taken (attach copy of approval) :
- ELIGIBLE BUSINESS UNDER SECTION 80-IA**
14. **Development, operation, maintenance of an infrastructure facility:**
 - (a) With respect to the infrastructure facility, does the enterprise (please tick) :

<input type="checkbox"/> Develop,	
<input type="checkbox"/> Operate and maintain,	
<input type="checkbox"/> Develop, operate and maintain, the infrastructure facility.	
 - (b) Please specify the nature of the infrastructure facility *** :

[e.g., road, bridge, rail system, port, etc.
[Explanation to section 80-IA(4)(i)]]

 - (c) Has the operation and maintenance of the infrastructure facility been received on transfer from its developer in accordance with the agreement with the Central/ State Government/local authority/ any other statutory body

	Yes	No
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(d) If yes, please specify the first year of claim of deduction under section 80-IA by the developer (Attach copy of Form 10CCB of developer) :

15. Providing telecommunication services:

(a) Please specify the nature of telecom service :
 [e.g., basic telecom service, cellular service, etc. [Section 80-IA(4)(ii)]]

16. Development, operation, maintenance of industrial park/SEZ

(a) With respect to the industrial park/SEZ, does the undertaking (please tick):
 Develop,
 Develop and operate
 Maintain and operate an industrial park/SEZ

(b) Name and address of the industrial park/SEZ £ :

(c) Has the operation and maintenance of the industrial park/SEZ been received on transfer from its developer :
 Yes No

(d) If yes, first year of claiming deduction under section 80-IA by the developer (Attach copy of Form 10CCB of developer) :

17. Generation, transmission, distribution of power

(a) Does the undertaking generate power or generate and distribute power Yes No

(i) If yes, indicate the year in which the undertaking has started generating power -----

(b) Does the undertaking transmit or distribute power Yes No

(i) If yes, indicate the year in which the new transmission and distribution lines were laid; -----

(c) Has there been substantial renovation and modernization of the existing network of transmission or distribution lines Yes No

If yes, please specify,-
 (i) the year in which the substantial renovation and modernisation of the existing network of transmission or distribution lines took place -----

(ii) Book value of plant & machinery as on 1.4.2004 -----

(iii) value of increase in the plant and machinery in the year of substantial renovation and modernisation -----

ELIGIBLE BUSINESS UNDER SECTION 80-IB:

18. Industrial undertakings engaged in manufacture or production of article or thing or operation of cold storage plant

- (a) Does the industrial undertaking manufacture or produce any article or thing specified in the Eleventh Schedule (Please specify the article or thing.....) : Yes No
.....
- (b) If yes, does the manufacturing process use power : Yes No
- (c) Number of workers employed in the manufacturing process :
- (d) Does the industrial undertaking operate any cold storage plant : Yes No
- (e) Please specify if the company is a small scale industrial undertaking : Yes No
- (f) If the industry is located in the North Eastern Region, is the industry a notified industry as per second proviso to section 80-IB(4)? : Yes No
- (g) If the industry is located in Jammu & Kashmir, does it manufacture or produce any article or thing specified in part 'C' of the Thirteenth Schedule? : Yes No

19. BUSINESS OF SHIP

- (a) Is the ship owned by an Indian company and wholly used for the business carried on by it : Yes No
- (b) If the ship was acquired on transfer was the ship owned or used in Indian territorial waters by a person resident in India : Yes No

20. BUSINESS OF HOTEL

- (a) Is the hotel located in
(i) Hilly area
(ii) Rural area
(iii) Place of pilgrimage
(iv) Other notified area (Please specify:.....)
(v) None of the above (Please specify:.....)
- (b) Is the hotel approved by the prescribed authority under rule 18BBC of the Income-tax Rules, 1962? : Yes No

21. BUSINESS OF SCIENTIFIC RESEARCH AND DEVELOPMENT

- (a) Is the business approved by the prescribed authority under rule 18D? (Please attach copy of approval) : Yes No

- (b) Does it fulfil the conditions prescribed in rule 18DA of the Income-tax Rules? : Yes No
22. **COMMERCIAL PRODUCTION OR REFINING OF MINERAL OIL**
- (a) Is the undertaking engaged in the commercial production or refining of mineral oil? Yes No
- (b) If yes, please specify : Commercial production of mineral oil
Refining of mineral oil
23. **DEVELOPING AND BUILDING HOUSING PROJECTS**
- (a) Date of approval by local authority: (Please attach copy of approval/ if approval is obtained more than once, attach copy of first approval of the building plan)
- (b) Date of completion of the housing project : (Please attach copy of the completion certificate issued by the local authority)
- (c) Size of plot of land of the project :
- (d) Is the project situated in Delhi or Mumbai or within 25 kilometres from their municipal limits Yes No
- (e) Built-up area of the residential unit of the project :
- (f) Built-up area of the shops and other commercial establishments situated in the project :
- (g) Whether the project is carried out in accordance with a scheme framed by Central/State Government for reconstruction/re-development of existing buildings in areas declared to be slum areas under any law in force and notified by the Board. (Please attach a copy of CBDT's notification) Yes No
- (h) Please specify the method of accounting adopted :
24. **OTHER BUSINESS ACTIVITIES**
- (a) Is the undertaking in the business of setting up and operating a cold chain facility for agricultural produce Yes No
- (b) Is the undertaking in the integrated business of handling, storage and

	transportation of food grains	Yes	No
(c)	Is the undertaking in the business of processing, preservation and packaging of fruits or vegetables	Yes	No
25.	Eligible business under section 80-IC:		
(i)	Whether the undertaking or enterprise is located in an area notified by the Board for the purposes of section 80-IC	Yes	No
(ii)	If yes, please indicate,-		
(a)	Name of the Export Processing Zone/ Integrated Infrastructure Development Centre/ Industrial Growth Centre/Industrial Park/ Estate/Software Technology Park/Industrial Area/Theme Park and the District/State in which located	-----	
(b)	Khasra No. of the undertaking or enterprise (Also indicate the Board's Notification No.)	-----	
(c)	If the eligible business is new, please give the date of commencement of production or manufacture of article or thing	-----	
(d)	If the existing business has undertaken substantial expansion, please specify,-		
	(i) the date of substantial expansion	-----	
	(ii) The total book value of plant and machinery (before taking depreciation in any year) as on first day of the previous year in which substantial expansion took place.	-----	
	(iii) Value of increase in the plant and machinery in the year of substantial expansion.	-----	
(e)	Does the undertaking or enterprise manufacture or produce any article or thing specified in the Thirteenth Schedule (If yes, please specify the article or thing)	Yes	No
(f)	Does the undertaking or enterprise manufacture or produce any article or thing specified in the Fourteenth Schedule (If yes, please specify the article or thing or operation)	Yes	No
26.	For claim of deduction u/s 80-IA(4)(ii) & (iv)/ 80-IB(3), (4), (5), (7) & (11)/80-IC, please indicate:		
(a)	Whether the undertaking or enterprise has been formed by the splitting up or the re-construction of a business already in existence.	Yes	No
(b)	If yes, whether the circumstances and the period specified in section 33B is applicable. (Please give details)	-----	
(c)	Has the undertaking or enterprise received any machinery or plant on transfer which was previously used for any purpose	Yes	No

- (d) If yes, please specify value of machinery or plant received on transfer :
- (e) Total value of machinery or plant used in business :
27. Total sales of the undertaking :
28. Transactions by the undertaking to a related concern of the assessee, or another undertaking of the assessee, or the co-owner of the undertaking, or another undertaking of the co-owner:
- [Related concern is a person within the meaning of section 40A(2)(b)]
- | Name of the Related Concern | Transaction
(Please specify Nature and amount) |
|-----------------------------|---|
| (a) | Rs. |
| (b) | Rs. |
| (c) | Rs. |
| (d) | Rs. |
29. Profits and gains derived by the Undertaking/enterprise from the Eligible business# :
30. Deduction under section 80-I/80-IA/80-IB/80-IC :
(Strike out whichever is not applicable).

Declaration

*I/We have examined the balance sheet of the above industrial undertaking or enterprise styled**and belonging to the assessee M/s.....(Permanent Account No.....) as atand the profit and loss account of the said industrial undertaking or enterprise for the year ended on that date which are in agreement with the books of account maintained at the head office atand 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 industrial undertaking or enterprise 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 or enterprise satisfies the conditions stipulated in section 80-I/80-IA/80-IB/80-IC (strike out whichever is not applicable) and the amount of deduction claimed under this section in item 30 is as per the provisions of the Income-tax Act and meets the required conditions.

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 industrial undertaking or enterprise as at.....; and
- (ii) in the case of the profit and loss account, of the profit or loss of the industrial undertaking or enterprise for the accounting year ending on.....

Place

Date

Signed Accountant\$

Notes:

1. *Delete whichever is not applicable.
2. **Here give name and address.
3. ***Furnish a copy of the agreement with the central Government or state government or local authority.
4. #Please provide profit & loss account and balance sheet of the undertaking/enterprise.
5. £Please provide the notification of approval of the industrial park/SEZ.
6. \$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.
7. Where any of the matters stated in this report is answered in the negative or with a qualification, the report shall state the reasons therefor."