[1][**FORM NO. 3AE**

[See rule 6AB]

(e-Form)

Audit Report under section * 35D(4)/35E(6) of the Income-tax Act, 1961

* I/We have examined the Balance Sheet(s) of M/s ______________________________ as at ____ and the Profit and Loss Account(s) for the year(s) ended on ______________________* that/those date(s) 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 above named assessee 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 :-

____

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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(s) of the state of the abovenamed assessee's affairs as at ____________________; and

(ii) in the case of the Profit and Loss Account(s), of the profit or loss of his accounting year(s) ending on ____________________.

The statement of particulars required for the purposes of the deduction under section * 35D/35E is annexed and in *my/our opinion and to the best of * my/our information and according to explanations given to * me/us, these are true and correct.

Place…………………
Date………………….

Signed: …………………………………………….
Accountant†
Name: ………………………………………………
Address: …………………………………………..
Membership No: ………………………………

Notes :

1. *Delete whichever is not applicable.
2. †This report is to be given by an accountant as defined in the *Explanation* below sub-section (2) of section 288 of the Income-tax Act,1961.
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.

ANNEXURE TO FORM NO. 3AE
SECTION A
STATEMENT OF PARTICULARS REQUIRED FOR THE PURPOSES OF DEDUCTION UNDER SECTION 35D

1.	Date of commencement of business		……………………
2.	Where the deduction is claimed with reference to the expenditure incurred in connection with the extension of the industrial undertaking or the setting up of a new industrial unit, the date on which the extension was completed or new industrial unit commenced production or operation		…………………….
*3.	Qualifying amount of expenditure :		
	† (a) Expenditure in connection with-		
	(i) preparation of feasibility report	Rs……	
	(ii) preparation of project report	Rs……	
	(iii) conducting market survey or any other survey necessary for the business of the assessee	Rs……	
	(iv) engineering services relating to the business of the assessee	Rs……	
	(b) Legal charges for drafting any agreement between the assessee and any other person for any purpose relating to the setting up or conduct of the business of the assessee	Rs……..	
	TOTAL	Rs……..	
	Whether Form No. 3AF has been filed as per the provisions of rule 6ABBB?	Yes/No	
‡4.	Cost of the project, i.e., actual cost of:		
	(i) land and buildings (including expenditure on development)		
	(ii) leaseholds	Rs………	
	(iii) plant and machinery	Rs………	
	(iv) furniture and fittings	Rs………	
	(v) railway sidings	Rs………	

		Rs………
	TOTAL	Rs………
5.	Deduction claimed under section 35D	Rs………

Place…………..
Date……………

Signed : ……………………………...
Accountant
Name: ………………………………..
Address: ……………………………..
Membership No: …………………….

SECTION B

STATEMENT OF PARTICULARS REQUIRED FOR THE PURPOSES OF DEDUCTION UNDER SECTION 35E

1. Name(s) of mineral(s) or group(s) of associated minerals in respect of which operation relating to prospecting or development were undertaken …………………………………
2. Year of commercial production …………………………………
3. Qualifying amount of expenditure:

Year in which expenditure was incurred	Amount of expenditure (Give details) Rs.
1. 2. 3. 4. 5. ……..	

Place…………..
Date……………

Signed : ……………………………...
Accountant
Name: ………………………………..
Address: ……………………………..
Membership No: …………………….

*Where the qualifying expenditure was incurred during more than one year, year-wise details of the expenditure should be given.

†Expenditure prior to 1.4.2023 under this head should be claimed only where the work in connection with the preparation of the feasibility report or project report or conducting market survey or any other survey or engineering services has been carried out by the assessee himself or by a concern which has been approved in this behalf by the Board. Expenditure after 1.4.2023 under this head requires Form No. 3AF also to be furnished.

‡ In a case where the claim relates to preliminary expenses incurred before the commencement of business, the actual cost of the specified assets which are shown in the books of the assessee as on the last day of the previous year in which the business was commenced should be given. In a case where the expenses were incurred in connection with the extension of the industrial undertaking or the setting up of a new industrial unit, the actual cost of the specified assets which are shown in the books of account as on the last day of the previous year in which the extension of the industrial undertaking was completed or the new industrial unit commenced production or operation (in so far as such assets have been acquired or developed in connection with the extension of the industrial undertaking or the setting up of the new industrial unit) should be given.]

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1. Substituted by the IT (Fourteenth Amdt.) Rules, 2023, w.e.f. **1-4-2024**.