FORM NO. 10CCB

[*See* rule 18BBB]

Audit report under section 80-I(7)/80-IA(7)/80-IB/80-IC

1. Name of the assessee

2. Permanent Account Number or Aadhaar Number

3. Status

4. 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 section 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):

☐ Develop ☐ Operate and maintain,

☐ 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 ☐ Yes ☐ No authority/any other statutory body

(*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 and 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 re-construction/re-development of existing buildings in areas declared to be slum areas under any law in force and notified by the Board. — Yes / No

(Please attach a copy of CBDT's notification)

(*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 foodgrains — Yes / No

(*c*) Is the undertaking in the business of processing, preservation and packaging of fruits or vegetables — Yes / No

Eligible business under section 80-IC

25. (*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 — Yes / No

(If yes, please specify the article or thing)

(*f*) Does the undertaking or enterprise manufacture or produce any article or thing specified in the Fourteenth Schedule — Yes / No

(If yes, please specify the article or thing or operation)

26. For claim of deduction under section 80-IA(4)(*ii*) and (*iv*)/ 80-IB(3), (4), (5), (7) and (11)/80-IC, please indicate :

(*a*) Whether the undertaking or enterprise has been formed by the splitting up or the reconstruction 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 Number or Aadhaar Number______) as at______and 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 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 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 and loss account and balance sheet of 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.