

FORM NO. 10CCC[\[See rule 18BBE\]](#)**Certificate under sub-rule (3) of rule 18BBE of the Income-tax Rules, 1962**

* I/We have obtained all the information and explanations, from ** M/s. (name and address of the assessee) relating to the housing or other activities which are integral part of a highway project referred to in sub-section (6) of section 80-IA, carried on by the assessee during the previous year ended on _____.

2. * I/We certify that the deduction claimed by the assessee under section 80-IA of the Income-tax Act, 1961, in respect of the assessment year _____ is Rs. _____, which has been worked out in accordance with the provisions contained in sub-rule (1) of rule 18BBE of the Income-tax Rules, 1962, read with sub-section (6) of section 80-IA of the Income-tax Act, 1961.

3. The details of the deduction are given in the Annexure to this Form. 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 are true and correct.

Date: _____.

Signed
*** Accountant

Notes :

1. *Delete whichever is not applicable.
2. **Here give name and address.
3. ***Where any of the matters stated in this report is answered in the negative or with a qualification, the certificate shall state the reasons therefor.

ANNEXURE TO FORM 10CCC

Details of deductions claimed by assessee under section 80-IA(6) of the Income-tax Act, 1961

- | | | |
|----|--|-----------|
| 1. | Name of the assessee | |
| 2. | Assessment year | |
| 3. | Profits of the previous year ended _____ derived from business of housing or other activities which are integral part of a highway project referred to in sub-section (6) of section 80-IA, computed in accordance with sub-rule (1) of rule 18BBE | Rs. _____ |
| 4. | Amount of profits out of (1) above, credited to reserve account to be utilised for the purposes of highway project as laid down in sub-section (6) of section 80-IA | Rs. _____ |
| 5. | Amount utilised during the previous year for highway project and debited to the reserve account | Rs. _____ |
| 6. | Balance amount in the reserve account | Rs. _____ |
| 7. | Amount credited to reserve account which has not been utilised for more than three years following the year in which such amount was transferred to the Reserve Account | Rs. _____ |
| 8. | Remarks | |

Signed
Accountant