

1 **Form No. 3CEIA**

[See rule 10UD]

Form for making reference to the Approving Panel under sub-section (4) of section 144BA of the Income-tax Act, 1961

To,

The Chairperson Approving Panel

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Madam/ Sir,

Whereas I have received the reference from the Assessing Officer under sub-section (1) of section 144BA of the Income-tax Act, 1961 (the Act) in Form 3CEG onfor declaring an arrangement as an impermissible avoidance arrangement in case of M/s..... (the assessee), PAN, and after considering the explanation of the assessee and all other relevant facts, I am satisfied that the arrangement is an impermissible avoidance arrangement and my satisfaction is recorded in enclosed Form No 3CEI.

I hereby make a reference under sub-section (4) of section 144BA of the Act to the Approving Panel for declaring said arrangement as an impermissible avoidance arrangement.

Date:

Place:

Yours faithfully,

Enclosure: As above.

Name and designation of the Principal Commissioner or Commissioner

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