

¹[FORM No. 10-IEA

[See rule 21AGA]

Application for exercise of option under clause (i) of sub-section (6) of section 115BAC or withdrawal of option under the proviso to sub-section (6) of section 115BAC of the Income-tax Act, 1961

To,

The Assessing Officer

.....

.....

Sl.No.						
1.	Name	:				
2.	PAN	:				
3.	Status of the person referred to in sub-section(1A) of section 115BAC	:				
4.	Assessment year for which the form is being furnished	: yyyy - yy				
5.	Whether opting out of or re-entering the regime provided under sub-section (1A) of section 115BAC	: Opting out/ Re-entering				
6.	If re-entering as per inputs in 5, provide details of the option exercised earlier.	<table border="1"><tr><td>Date of exercising the option for opting out under clause (i) of sub-section (6) of section 115BAC in Form No. 10IEA</td><td>First assessment year for which the option was exercised.</td></tr><tr><td>Dd/mm/yyyy</td><td>20....</td></tr></table>	Date of exercising the option for opting out under clause (i) of sub-section (6) of section 115BAC in Form No. 10IEA	First assessment year for which the option was exercised.	Dd/mm/yyyy	20....
Date of exercising the option for opting out under clause (i) of sub-section (6) of section 115BAC in Form No. 10IEA	First assessment year for which the option was exercised.					
Dd/mm/yyyy	20....					
7.	Whether having any Unit in International Financial Services Centre (IFSC), as referred to in sub-section (1A) of section 80LA (if re-entering as per row 5)	: Yes/No				

1. Inserted by IT (Tenth Amdt.) Rules, 2023, w.e.f. **21-6-2023**.

8.	If yes in 7, provide details regarding Units in IFSC: (Add number of columns depending on number of Units)		Unit 1	Unit 2	Unit 3
		(1)	(2)	(3)	(4)
		Name of Unit			
		Address of Unit			
		Nature of activities undertaken in Unit			

Undertaking

I(Name in full and in block letters) having PAN.....son/daughter/wife of..... (in case of individual) do hereby declare that to the best of my knowledge and belief what is stated in the Form above is correct and complete. I further declare that I am furnishing such statement in my capacity as.....(designation) and that I am competent to make this declaration and furnish this Form.

I further declare that the person referred to at serial no. 1 having PAN at serial no. 2 has income under the head "Profits and gains from business or profession" during the assessment year referred to at serial no. 4.

I also declare re-entering sub-section (1A) of section 115BAC of the Act shall render the person referred to at serial no. 1 having PAN at serial no. 2 ineligible for opting out of sub-section (1A) of section 115BAC.

Place:

Date:

Yours faithfully,

*Signature**.....

Name.....

Designation.....

Address.....

*Signature of the person competent to verify the return of income of the Individual/ HUF / association of persons (other than a co-operative society)/body of individuals, whether incorporated or not/ an artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 in accordance with the provisions of section 140 of the Act.

Note: For status of the person one of the following codes to be selected:

Sl.No.		Code
(i)	Individual	1
(ii)	Hindu Undivided Family (HUF)	2
(iii)	association of persons (other than a co-operative society)	3
(iv)	Body of individuals, whether incorporated or not	4
(v)	An artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Act	5].