

¹[FORM NO. 3AF
[See rule 6ABBB]
(E-form)

Statement regarding preliminary expenses incurred to be furnished under proviso to clause (a) of sub-section (2) of section 35D of the Income-tax Act, 1961 by the assessee

Name of the Assessee	Name	
	Status	
	Residential status	
	Permanent Account Number	
	Aadhaar number (if applicable)	

				Tax Deduction and Collection Account Number (if applicable)						
				Address						
Relevant previous year for which the statement is being filed										
	Expenditure in connection with:*		Details of expenditure incurred							
	Nature of activity (See Note 1)	Whether carried out by assessee itself (Y/N)	Name and address of person (s) carrying out the activity (See Note 2)	PAN of the person(s)	Whether the person (other than assessee itself), has prior experience in carrying out the activity (Y/N)	Amount of expenditure (in Rs.)			If tax deducted at source, then provide:	
						Paid in Cash	Paid other than in cash	Total	Amount of tax deducted (in Rs.)	Section under which tax is deducted
a.	Preparation of feasibility report									
	...									
b.	Preparation of project report									
	...									
c.	Conducting market survey or any other survey necessary for business of the assessee									
	...									
d.	Engineering services relating to the business of the assessee									
	...									

*Drop down to be provided

Verification

I, do hereby declare that what is stated above is true to the best of my knowledge and belief.
Verified today, the _____ day of _____.

Place
Date

Signature of the Authorised Signatory

Note:

1. In case there is more than one person carrying out the activity, separate details to be filled.
2. If carried out by the assessee itself, write “SELF”.

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