

# FORM NO. 10CCAH

[See rule 18BBA(1B)]

## Certificate under clause (ia) of sub-section (3) of section 80HHB of the Income-tax Act, 1961

1. \* I/We have examined the balance sheet of the business of the execution of \*\* \_\_\_\_\_ in (name of the country) carried on by \* Shri/M/s \_\_\_\_\_ (mention name, address and permanent account number of the assessee) as at \_\_\_\_\_ and the profit and loss account of the said business for the year ended on that date.
2. \* 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 ascertaining the profits of the said assessee derived from execution of foreign project, receipts of which were received by the assessee in convertible foreign exchange.
3. \* I/We also certify that the amounts credited to Foreign Projects Reserve Account, from the year \_\_\_\_\_ have been utilized for the purposes of business other than for distribution by way of dividend or profits.
4. \* I/We certify that the deduction to be claimed by the assessee under section 80HHB of the Income-tax Act, 1961 in respect of the assessment year \_\_\_\_\_ is Rs. \_\_\_\_\_ which has been worked out on the basis of the details given in the Annexure to this Form.
5. 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 to this Form are true and correct.

Date \_\_\_\_\_  
Place \_\_\_\_\_

Signed  
# Accountant

### Notes :

1. \*Delete whichever is not applicable.
2. \*\* Here give nature of foreign project undertaken by the assessee or, as the case may be, work forming part of a foreign project undertaken by the assessee.
3. #This certificate is to be given by:-

  - (i) a chartered accountant within the meaning of 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.
4. Where any of the matter stated in this report is answered in the negative or with a qualification, the report shall state the reasons therefor.

### ANNEXURE

(See paragraph 3 of Form No. 10CCAH)

1. Profits derived from eligible foreign project computed as per sub-section (3) of section 80HHB	Rs.	_____
2. The amount equivalent to fifty per cent of item 1 above	Rs.	_____
3. Foreign Exchange brought into India by the assessee in accordance with the provision of clause (iii) of sub-section (3) of section 80HHB	Rs.	_____
4. The amount credited to Foreign Project Reserve Account as per clause (ii) of sub-section (3) of section 80HHB	Rs.	_____
5. Deduction under section 80HHB to which the assessee is entitled	Rs.	_____
6. Details of "Foreign Project Reserve Account" showing compliance of clause (ii) of sub-section (3) and sub-section (4) of section 80HHB :		_____

Amount credited	Amount utilized as per sub-section	Amount liable to be added back under
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<i>Assessment Year</i>		<i>(3)(iii) of section 80HHB</i>		<i>sub-section (4) of section 80HHB</i>	
<i>Assessment Year</i>	<i>Amount (Rs.)</i>	<i>Assessment Year</i>	<i>Amount (Rs.)</i>	<i>Assessment Year</i>	<i>Amount (Rs.)</i>

Date \_\_\_\_\_  
Place \_\_\_\_\_

\_\_\_\_\_  
Signed  
# Accountant

# This Annexure is to be signed by the accountant mentioned at Note 3 of Form No. 10CCA.H.