

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 _____ to 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

ANNEXURE (See paragraph 3 of Form No. 10CCAH)

1. Profits derived from eligible foreign project computed as per Rs.
sub-section (3) of section 80HHB
2. The amount equivalent to fifty per cent of item 1 above Rs.
3. Foreign Exchange brought into India by the assessee in Rs.
accordance with the provision of clause (iii) of sub-section (3) of
section 80HHB
4. The amount credited to Foreign Project Reserve Account as per Rs.
clause (ii) of sub-section (3) of section 80HHB
5. Deduction under section 80HHB to which the assessee is Rs.
entitled
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 (3)(iii) of section 80HHB		Amount liable to be added back under sub-section (4) of section 80HHB	
Assessment Year	Amount (Rs.)	Assessment Year	Amount (Rs.)	Assessment Year	Amount (Rs.)

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Date_____

Place_____

Signed
Accountant