

**FORM NO. 10CCBA**  
[See rule 18DB]  
**Audit report under section 80-IB(7A)**

1. Name of the assessee :
2. PAN :
3. Status :
4. Share in the ownership of the multiplex :  
(a) Fully owned by assessee Yes ☐ No ☐  
(b) Partly owned by assessee Yes ☐ No ☐  
(c) If yes, please specify the percentage of :  
ownership
5. Name and address of the multiplex :
6. Date of commencement of operation by the :  
multiplex
7. Initial assessment year :
8. Approval from licensing authorities under the State License Regulation (attach copy of approval) :

<i>Approval</i>	<i>Issuing authority</i>	<i>Approval date &amp; No.</i>
(a) No-Objection Certificate with respect to the location of the multiplex		
(b) Permission for construction of the multiplex		
(c) Building permission		
(d) Completion certificate/occupation certificate		
(e) Operating license		

9. Technical details of multiplex theatre :

- (i) Total built-up area of multiplex theatre :  
(excluding parking area)

- (ii) Total built-up area of all cinema theatres :

(iii)

<i>Theatre Number</i>	<i>Built-up area Seats</i>	<i>No. of surround speakers</i>	<i>No. of screen speakers</i>
(1)			
(2)			
(3)			

- (iv) Total built-up area of all shops :

<i>Shop Number</i>	<i>Built-up area</i>	<i>Business</i>	<i>Air-conditioned (Y/N)</i>
(1)			
(2)			
(3)			

(v)	<i>No. of lobbies/foyer</i>	<i>Floor area</i>	<i>Air-conditioned (Y/N)</i>

(vi) Technical specification of cinema theatre :

- (a) Whether theatres have stereo projection system with xenon lamp and platter : Yes ☐ No ☐
- (b) Whether theatres have stereo sound system (Dolby, Digital or DTS) : Yes ☐ No ☐
- (c) Seat pitch (centre to centre) (in inches) :
- (d) Whether ticketing system is fully computerized : Yes ☐ No ☐
- (e) Whether multiplex cinema theatre and foyer/lobby are fully air-conditioned : Yes ☐ No ☐

**10. Details relating to computation of deduction :**

<i>Other receipts</i>			<i>Sale of Tickets</i>	<i>Sale of eatables, etc.</i>	<i>Advertisement receipts within the Cinema area</i>
	(Amount in rupees)				
(i)	Receipts from Cinema	Theatre 1:			
	Theatre	Theatre 2:			
		Theatre 3:			
		Total			
(ii)	Receipts from shops	Shop 1:			
		Shop 2:			
		Shop 3:			
		Total			

(iii) Other receipts :

(iv) Profit derived from the business of building-owning-operating of multiplex theatres: (amount in rupees)

(v) Deduction under section 80-IB(7A) (amount in rupees)

***Declaration***

I/We have examined the balance sheet of the above multiplex theatre styled \_\_\_\_\_ and

belonging to the assessee M/s. \_\_\_\_\_ (Permanent Account No. \_\_\_\_\_) as at \_\_\_\_\_ and the profit and loss account of the said multiplex theatre for the year ended on that date which are in agreement with the books of account maintained at the head office at \_\_\_\_\_ and branches at \_\_\_\_\_

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 the audit. In my/our opinion, proper books of account have been kept by the head office and the branches of the multiplex theatre aforesaid visited by me/us so far as appears from my/our examination of books, and proper returns adequate for the purposes of audit have been received from branches not visited by me/us, subject to the comments given below:—

In my opinion, the multiplex theatre satisfies the conditions stipulated in section 80-IB and the amount of deduction claimed under this section is as per the provisions of the Income-tax Act, and

In my/our opinion and to the best of my/our information and according to explanations given to me/us, the said accounts give a true and fair view—

- (i) in the case of the balance sheet, of the state of affairs of the above named multiplex theatre as at \_\_\_\_\_, and
- (ii) in the case of the profit and loss account, or the profit or loss of the multiplex theatre for the accounting year ending on \_\_\_\_\_

*Place*

*Date*

*Signed*

*Accountant*