

FORM NO. 10CCAC

[See rule 18BBA(3)]

Report under section * 80HHC(4)/80HHC(4A) of the Income-tax Act, 1961

1. I/We * have examined the accounts and records of _____ [name and address of the assessee with permanent account number] relating to the business of export out of India/sale * to a recognised Export House/Trading House * or sale to an undertaking in the Special Economic Zone in India, of goods and merchandise carried on by the assessee during the year ended on the 31st March.
2. * (a) * I/We certify that the deduction to be claimed by the assessee under sub-section (1) of section 80HHC of the Income-tax Act, 1961, in respect of the assessment year _____ is Rs. _____ which has been determined on the basis of the sale proceeds received by the assessee in convertible foreign exchange. The said amount has been worked out on the basis of the details in Annexure A to this Form.
- * (b) * I/We certify that the deduction to be claimed by the assessee, as supporting manufacturer, under sub-section (1A) of section 80HHC of the Income-tax Act, 1961, in respect of the assessment year is Rs. _____, which has been determined on the basis of sales to Export House/Trading House * made during the year, in respect of which a certificate has been issued by the Export House/Trading House under the proviso to sub-section (1) of section 80HHC of the Income-tax Act, 1961. The said amount has been worked out on the basis of the details in Annexure B to this Form.
- 3 * I/We, therefore, certify that the total deduction to be claimed by the assessee under section 80HHC in respect of the assessment year _____ is Rs. _____

Date: _____

Signed
† Accountant

Notes :

- *Delete whichever is not applicable.
- †This report is to be given by-
 - a chartered accountant within the meaning of the Chartered Accountants Act, 1949 (38 of 1949); or
 - 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.
- Where any of the matters stated in this report is answered in the negative or with a qualification, the report shall state the reasons therefor.

Annexure A

[See paragraph 2(a) of Form No.10CCAC]

Details relating to the claim by the exporter for deduction under section 80HHC of the Income-tax Act, 1961

- | | | |
|----|--|-------|
| 1. | Name of the assessee | _____ |
| 2. | Assessment year | _____ |
| 3. | Total turnover of the business | _____ |
| 4. | Total export turnover | _____ |
| 5. | Total profits of the business | _____ |
| 6. | Export turnover in respect of trading goods | _____ |
| 7. | Direct cost of trading goods exported | _____ |
| 8. | Indirect cost attributable to trading goods exported | _____ |
| 9. | Total of 7 ± 8 | _____ |

10. Profits from export of trading goods [6 minus 9] _____
11. Adjusted total turnover (3 minus 6) _____
12. Adjusted export turnover (4 minus 6) _____
13. Adjusted profits of the business (5 minus 10) _____
14. Profits derived by assessee from export of goods or merchandise to which section 80HHC applies, computed under sub-section (3) of section 80HHC _____
15. Export turnover, deduction in respect of which will be claimed by a supporting manufacturer in accordance with proviso to sub-section (1) of section 80HHC _____
16. Profit from the export turnover mentioned in item 15 above, calculated in accordance with proviso to sub-section (1) of section 80HHC _____
17. Deduction under section 80HHC to which the assessee is entitled (Item 14 minus Item 16) _____
18. Remarks, if any. _____

Annexure B

[See paragraph 2(b) of Form No.10CCAC]

Details relating to the claim of the supporting manufacturer for deduction under section 80HHC of the Income-tax Act, 1961

SECTION A

1. Name of the assessee _____
2. Assessment year _____
3. Total turnover of the business _____
4. The amount of profit under the head "Profits and gains of business or profession" _____
5. Total turnover in respect of sale of Export House/Trading House for which certificate is received from Export House/Trading House _____
6. Profit from the turnover mentioned in item 5 above, computed under sub-section (3A) of section 80HHC _____
7. Remarks, if any _____

SECTION B

DETAILS OF SALE TO EXPORT HOUSE/TRADING HOUSE

Sl. No.	Name and address of the Export House/Trading House to whom goods or merchandise were sold	Sale Invoice No. and date	Sale price	Invoice No. and date by which Export House/Trading House has exported	Date of certificate issued by the Export House/Trading House under clause (b) of sub-section (4A) of section 80HHC	Amount of disclaimer
1	2	3	4	5	6	7