

## FORM NO. 10CCAF

[See rule 18BBA(7)]

### Report under section 80HHE(4)/80HHE(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 of computer software or its transmission from India to a place outside India/providing technical service outside India in connection with the development or production of computer software during the year ended on 31st day of March, \_\_\_\_\_.
2. (a) I/We certify that the deduction to be claimed by assessee under sub-section (1) of section 80HHE of the Income-tax Act, 1961, in respect of the assessment year \_\_\_\_\_ is Rs. \_\_\_\_\_ which has been determined on the basis of the consideration in respect of computer software received by the assessee in convertible foreign exchange. The said amount has been worked out on the basis of the details given in Annexure A to this Form.  
(b) I/We certify that the deduction to be claimed by the assessee, as supporting software developer, under sub-section (1A) of section 80HHE of the Income-tax Act, 1961, in respect of the assessment year is Rs. \_\_\_\_\_ which has been determined on the basis of sales to exporting companies made during the year, in respect of which a certificate has been issued by the exporting company under the proviso to sub-section (1) of section 80HHE of the Income-tax Act, 1961. The said amount has been worked out on the basis of the details in the Annexure B to this form.
3. I/We, therefore, certify that the total deduction to be claimed by the assessee under section 80HHE in respect of the assessment year \_\_\_\_\_ is Rs. \_\_\_\_\_

In my/our opinion and to the best of my/our information and according to the information given to me/us, the particulars given above are true and correct.

Date \_\_\_\_\_

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

#### Notes

- 1 Delete whichever is not applicable.
- 2 This report is to be given by -
  - (i) a chartered accountant within the meaning of the 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.
3. 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. 10CCAF)

*Details relating to the claim by the exporter of computer software for deduction under section 80HHE of the Income-tax Act, 1961*

1. Name of the assessee \_\_\_\_\_
2. Assessment year \_\_\_\_\_
3. Export turnover relating to  
(i) export of computer software or its transmission to a place outside India; \_\_\_\_\_  
(ii) providing technical services outside India in connection \_\_\_\_\_

- with the development of production of computer software;  
(iii) total export-turnover. \_\_\_\_\_
4. Total turnover of the business of the assessee. \_\_\_\_\_
5. Total profits of the business of the assessee. \_\_\_\_\_
6. Profits derived from the business referred to in sub-section (1) of section 80HHE computed under sub-section (3) of the said section (3-4 × 5) \_\_\_\_\_
7. Export turnover, deduction in respect of which will be claimed by a supporting software developer in accordance with proviso to sub-section (1) of section 80HHE. \_\_\_\_\_
8. Profit from the export turnover mentioned in item 7 above, calculated in accordance with the proviso to sub-section (1) of section 80HHE. \_\_\_\_\_
9. Deduction under section 80HHE to which the assessee is entitled (item No. 6 minus item No. 8). \_\_\_\_\_
10. Remarks. \_\_\_\_\_

**ANNEXURE B**

*(See paragraph 2(b) of Form No. 10CCAF)*

*Details relating to the claim by the supporting software developer for deduction under section 80HHE 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 exporting company for which certificate is received from exporting company \_\_\_\_\_
6. Profit from the turnover mentioned in item 5 above, computed under sub-section (3A) of section 80HHE. \_\_\_\_\_
7. Remarks. \_\_\_\_\_

**Section B**

*Details of sale to exporting company*

<i>Sl. No.</i>	<i>Name and address of the exporting company to whom the software were sold</i>	<i>Mode of transfer to the exporting company along with date</i>	<i>Sale price</i>	<i>Mode of export of the exporting company (identifying DNS No. E.-Mail Address, etc.)</i>	<i>Date of certificate issued by the exporting company under clause (ii) of sub-section (4A) of section 80HHE</i>	<i>Amount of disclaimer</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>