

FORM NO. 3BA

[See rule 6ABB]

Report under section 36(1)(xi) of the Income-tax Act, 1961

* I/We have examined the accounts and records of M/s. _____ (mention name and address of the assessee with permanent account number) relating to the expenditure incurred by the assessee in respect of non-Y2K compliant computer system during the previous year ended on _____

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 amount of expenditure incurred by the assessee wholly and exclusively in respect of non-Y2K compliant computer system, owned by the assessee and used for the purposes of his business or profession, so as to make such computer system Y2K compliant computer system.

3. * I/We certify that the deduction claimed by the assessee under clause (xi) of sub-section (1) of section 36 of the Income-tax Act, 1961 in respect of the assessment year _____ is Rs. _____ and such deduction has been correctly claimed in accordance with the provisions of the said clause.

4. The details of the deduction are given in the Annexure to this Form. 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 are true and correct.

Place _____

Date _____

Signed

** Accountant

Notes :

- *Delete whichever is not applicable.
- **This report has to be signed 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 TO FORM NO. 3BA

Details relating to deductions claimed under section 36(1)(xi) of the Income-tax Act, 1961

- Name and Address of the Assessee _____
- Nature of Business _____
- Permanent Account Number _____
- Details of existing non-Y2K compliant computer system owned by the assessee :

Serial number	* Description and make of the computer system	Date of purchase	Cost of purchase (Rs.)	Nature of use
1	2	3	4	5

- Expenditure incurred during the previous year ended on _____ wholly and exclusively to make the computer system mentioned at item 4 above Y2K compliant computer system:

Serial number	* Description and make of the computer system	Total expenditure incurred (Rs.)	Revenue expenditure (Rs.)	Capital expenditure (Rs.)	Name and address of the person to whom the amount is payable/paid in respect of

