

# FORM NO. 56G

[See rule 16E]

## Report under section 10B 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 their undertaking named \_\_\_\_\_ engaged in the export of articles or things or computer software during the year ended on the 31<sup>st</sup> March \_\_\_\_\_.

2. \* I/We certify that the undertaking is a hundred per cent export-oriented undertaking located at \_\_\_\_\_ (exact location of the undertaking) and registered as EOU in \_\_\_\_\_ (name of the Zone in which registered as EOU), and that the deduction to be claimed by the assessee under section 10B of the Income-tax Act, 1961, in respect of the assessment year \_\_\_\_\_ is Rs. \_\_\_\_\_ which has been determined on the basis of the details in Annexure A to this Form.

3. I/We \* certify that I/We \* have collected all the relevant information necessary for computing the deduction allowable under this section and have verified the same with reference to the accounts and records of the assessee.

4. In my/our \* opinion and to the best of my/our \* knowledge and according to the explanations given to me/us\*, the particulars given in the Annexure A are true and correct.

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 matter 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 of Form 56G]

#### Details relating to the claim by the exporter for deduction under section 10B of the Income-tax Act, 1961

- Name of the assessee \_\_\_\_\_
- Assessment year \_\_\_\_\_
- Name of the undertaking \_\_\_\_\_
- Location and address of the undertaking \_\_\_\_\_
- Nature of business of the undertaking \_\_\_\_\_

- |  |         |
|--|---------|
|  |         |
| 6. Date of registration as hundred per cent EOU  |         |
| 7. Date of commencement of manufacture or production   |         |
| 8. Number of the consecutive year for which the deduction is claimed   |         |
| 9. Total turnover of the business  |         |
| 10. Total turnover of the undertaking  |         |
| 11. Total profits of the business  |         |
| 12. Total profits of the undertaking   |         |
| 13. Total export turnover  |         |
| 14. Export turnover of the undertaking in respect of   |         |
| a. articles or things or   |         |
| b. computer software   |         |
| 15. Domestic turnover of the undertaking in respect of   |         |
| a. articles or things or   |         |
| b. computer software   |         |
| 16. Please specify   |         |
| (i) whether the full consideration in convertible foreign exchange for exports made by the undertaking was brought into India within a period of six months from the end of the previous year  | *Yes/No |
| (ii) If not, whether it was brought into India within such further period in the previous year as allowed by the competent authority   | *Yes/No |
| (iii) Specify the amount and the relevant previous year in case such amount is brought into India in convertible foreign exchange beyond the period of six months from the end of relevant previous year and with the approval of the Competent authority, where such amount relates to any other previous year. Also specify the authority and the period up to which the approval was accorded |         |
| (iv) Amount of sale proceeds, if any, that are credited to a separate account maintained by the assessee with any bank outside India and the reference number of the Reserve Bank of India according permission for the same   |         |
| 17. Amount of deduction to which the assessee is entitled under section 10B  |         |
| 18. Remarks, if any.   |         |