

**FORM NO. 29C**

[See rule 40BA]

**Report under section 115JC of the Income-tax Act, 1961 for computing  
Adjusted Total Income and Alternate Minimum Tax of  
the person other than a company**

1. I/We\* have examined the accounts and records of .....  
..... (name and address of the assessee with PAN)  
engaged in business of ..... (nature of business)  
in order to arrive at the adjusted total income and the alternate minimum tax for  
the year ended on the 31st March, .....

2. (a) I/We\* certify that the adjusted total income and the alternate minimum tax  
has been computed in accordance with the provisions of Chapter XII-BA of the  
Income-tax Act. The tax payable under section 115JC of the Income-tax Act 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. 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.

*(Signature and Stamp/  
Seal of the Signatory)*

†Accountant

*Place:*

*Name of the Signatory:*

*Date:*

*Full Address:*

*Membership No:*

**Notes:**

1. \*Delete whichever is not applicable.
2. †This certificate 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]

**Details relating to the computation of Adjusted Total Income and Alternate Minimum Tax for the purposes of section 115JC of the Income-tax Act, 1961**

1.	Name of the assessee			
2.	Address of assessee			
3.	Permanent Account Number			
4.	Assessment year			
5.	Total income of the assessee computed in the manner laid down in the Income-tax Act before giving effect to Chapter XII-BA of the Income-tax Act, 1961(43 of 1961)			
6.	Income-tax payable on total income referred to in Column 5 above			
7.	The amount of deduction claimed under any section (other than section 80P) included in "Chapter VI-A under the heading "C. - Deductions in respect of certain incomes"	<i>Sl. No.</i>	<i>Section under which deduction claimed</i>	<i>Amount of deduction claimed</i>
8.	The amount of deduction claimed under section 10AA			
9.	Adjusted total income of the assessee (5+7+8)			
10.	Minimum alternate tax (18.5% of adjusted total income computed in column 9 above).			