

# INCOME-TAX RULES, 1962

## FORM NO. 3CEFB

(See sub-rule (1) of rule 10THD)

Application for Opting for Safe Harbour in respect of Specified Domestic Transactions

To,  
The Assessing Officer

.....

Sir/Madam,

I propose to opt for the safe harbour rules under section 92CB of the Income-tax Act, 1961 read with rules 10TH to 10THD of the Income-tax Rules, 1962. In this regard the particulars are as under:

1. General:

- (a) Full name of the assessee:
- (b) Permanent Account Number:
- (c) Address of the assessee:
- (d) Nature of business or activities of the assessee:
- (e) Status
- (f) Assessment Year

2. Eligible Specified Domestic Transaction:

**Table**

Sl. No.	Particulars in respect of eligible specified domestic transaction	Remarks
1.	<p>Has the eligible assessee entered into any specified domestic transaction in respect of supply of electricity, transmission of electricity or wheeling of electricity referred in items (i), (ii) or (iii) of Rule 10THB?</p> <p>If Yes, provide the following details:</p> <ul style="list-style-type: none"><li>(a) Name and address of the associated enterprises(AE) with whom the eligible specified domestic transaction has been entered into.</li><li>(b) Description of the eligible specified domestic transaction.</li><li>(c) Details of relevant order of the Appropriate Commission determining the tariff.</li><li>(d) Amount received or receivable/paid or payable in respect of the eligible specified domestic transaction.</li><li>(e) Whether transfer price is in accordance with the circumstances specified under rule 10THC.</li></ul>	<p>Yes/No</p> <p>Yes/No</p>

<p>2.</p>	<p>Has the eligible assessee entered into any specified domestic transaction in respect of purchase of milk and milk products referred to in clause (iv) of rule 10THB?</p> <p>If yes, provide the following details:</p> <p>(a) The quantity of milk and milk products purchased during the year from the members.</p> <p>(b) Details of milk equivalent of the milk products purchased from members.</p> <p>(c) The rate or rates at which milk or milk products have been purchased during the year.</p> <p>(d) Whether payment for purchase of milk or milk product has been made at the same rate to all the members of the co-operative society.</p> <p>(e) Whether transfer price is in accordance with the circumstances specified under rule 10THC.</p>	<p>Yes/No</p> <table border="1" data-bbox="1019 541 1430 678"> <tr> <th data-bbox="1019 541 1219 625">Milk Product</th> <th data-bbox="1219 541 1430 625">Milk equivalent</th> </tr> <tr> <td data-bbox="1019 625 1219 678"></td> <td data-bbox="1219 625 1430 678"></td> </tr> </table> <table border="1" data-bbox="1019 705 1430 842"> <tr> <th data-bbox="1019 705 1170 789">Rate</th> <th data-bbox="1170 705 1430 789">Period during which applicable</th> </tr> <tr> <td data-bbox="1019 789 1170 842"></td> <td data-bbox="1170 789 1430 842"></td> </tr> </table> <p>Yes/No</p> <p>Yes/No</p>	Milk Product	Milk equivalent			Rate	Period during which applicable		
Milk Product	Milk equivalent									
Rate	Period during which applicable									