

**FORM NO. 10CCF**

[See rule 19AE]

**Report under section 80LA(3) 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 Offshore Banking Unit(s) owned by the assessee, which is/are situated in the Special Economic Zone \_\_\_\_\_ (name of the Special Economic Zone) carried on by the assessee during the year ended on 31st March \_\_\_\_\_
2. I/We \_\_\_\_\_ certify that the deduction to be claimed by the assessee under sub-section (1) of section 80LA of the Income-tax Act, 1961, in respect of the assessment year \_\_\_\_\_ is Rs \_\_\_\_\_, which has been determined on the basis of the income received by the assessee in convertible foreign exchange. The said amount has been worked out on the basis of the details in Annexure A to this Form.

Date : \_\_\_\_\_

Place : \_\_\_\_\_

Signed  
Accountant

**ANNEXURE A**

1. Name of the assessee
2. Assessment year
3. Permanent Account Number
4. Name and address of the Offshore Banking Unit(s) in any Special Economic Zone, owned by the assessee—  
(Please enclose a copy of the permission(s) obtained under clause (a) of sub-section (1) of section 23 of the Banking Regulation Act, 1949.)
5. Gross income of the Offshore Banking Unit from units in Special Economic Zone or a developer of a Special Economic Zone from eligible banking operations referred to in sub-section (2) of section 80LA (in Rs.)  
Less :
6. Out of 4 above, gross income which is not received in convertible foreign exchange (in Rs.)
7. Gross eligible income (in Rs.)  
Less :
8. Expenses attributable to the gross eligible income (item 7) (in Rs.)  
Income eligible for deduction under section 80LA (8 - 9) (in Rs.)