

FORM NO. 10CCAI

[See rule 18BBA(9)]

[Now redundant]

Report under section 80HHF(4) of the Income-tax Act, 1961

1. * I/We have examined the accounts and records of _____ (mentioned name, address and permanent account number of the assessee, being an Indian company) engaged in the business of export or transfer by any means out of India of * film software/ television software/ music software/ television news software, including telecast rights (hereafter referred to as software or software rights) during the year ended on 31st day of March _____.
2. * I/We certify that the business of the assessee in respect of software or software rights is not prohibited by any law for the time being in force as mentioned in sub-section (6) of section 80HHF
3. * I/We certify that the deduction to be claimed by the assessee under sub-section (1) of section 80HHF of the Income-tax Act, 1961, in respect of the assessment year _____ is Rs. _____ which has been determined on the basis of the * consideration/sale proceeds in respect of software or software rights received by the assessee in convertible foreign exchange. The said amount has been worked out on the basis of the details given in Annexure to this Form.
4. * I/We, therefore, certify that the total deduction to be claimed by the assessee under section 80HHF in respect of the assessment year _____ is Rs. _____
5. In * my/our opinion and to the best of * my/our information and according to the information given to * me/us and on the basis of relevant records made available to me/us the particulars given above and in the Annexure to the Form are true and correct.

Date _____

Signed
** Accountant

Notes :

1. *Delete whichever is not applicable.
- 2 **This report 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 matter stated in this report is answered in the negative or with a qualification, the report shall state the reasons therefor.

ANNEXURE

(See paragraph 3 of Form No. 10CCAI)

Details relating to claim of the assessee, being an Indian company, engaged in export or transfer by any means out of India of software or software rights for deduction under section 80HHF of the Income-tax Act, 1961

- | | | |
|----|------------------------------------------|-------|
| 1. | Name of the assessee-company | _____ |
| 2. | Assessment year | _____ |
| 3. | Export turnover relating to : | |
| | (i) Export of film software | _____ |
| | (ii) Export of music software | _____ |
| | (iii) Export of television news software | _____ |
| | (iv) Export of television software | _____ |
| | (v) Export of telecast rights | _____ |
| | Total export turnover | _____ |

4.	Total turnover of the business of the assessee	
5.	Total profits of the business of the assessee	
6.	Profits derived from the business referred to in sub-section (1) of section 80HHF computed under sub-section (3) of the said section $[3/4 \times 5]$	
7.	Deduction under section 80HHF to which the assessee is entitled	
8.	(i) Whether the full consideration in convertible foreign exchange 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 state the name of the authority and the period upto which the approval was accorded	

Notes :

1. *Delete whichever is not applicable.
2. **This Annexure is to be signed by the Accountant mentioned at Note 2 of Form No. 10CCAI.