

FORM NO. 10CCC[\[See rule 18BBE\]](#)**Certificate under sub-rule (3) of rule 18BBE of the Income-tax Rules, 1962**

I/We have obtained all the information and explanations, from M/s_____ (name and address of the assessee) relating to the housing or other activities which are integral part of a highway project referred to in sub-section (6) of section 80-IA, carried on by the assessee during the previous year ended on _____

2. I/We certify that the deduction claimed by the assessee under section 80-IA of the Income-tax Act, 1961, in respect of the assessment year_____ is Rs _____, which has been worked out in accordance with the provisions contained in sub-rule (1) of rule 18BBE of the Income-tax Rules, 1962, read with sub-section (6) of section 80-IA of the Income-tax Act, 1961.
3. The details of the deduction are given in the Annexure to this Form. In my/our opinion and to the best of my/our information and according to the explanations given to me/us the particulars given in the Annexure are true and correct.

Date: _____

Signed
Accountant

Notes :

1. Delete whichever is not applicable.
2. Here give name and address.
3. Where any of the matters stated in this report is answered in the negative or with a qualification, the certificate shall state the reasons therefor.

ANNEXURE TO FORM 10CCC

Details of deductions claimed by assessee under section 80-IA(6) of the Income-tax Act, 1961.

1. Name of the Assessee _____
2. Assessment year _____
3. Profits of the previous year ended _____ derived from Rs. _____
business of housing or other activities which are integral
part of a highway project referred to in sub-section (6) of
section 80-IA, computed in accordance with sub-rule (1) of
rule 18BBE
4. Amount of profits out of (1) above, credited to reserve Rs. _____
account to be utilised for the purposes of highway project as
laid down in sub-section (6) of section 80-IA
5. Amount utilised during the previous year for highway project Rs. _____
and debited to the reserve account
6. Balance amount in the reserve account Rs. _____
7. Amount credited to reserve account which has not been Rs. _____
utilised for more than three years following the year in which
such amount was transferred to the Reserve Account
8. Remarks _____

Signed
Accountant