

## FORM NO. 3B

[See rule 6AB]

### Audit Report under section 35D(4)/35E(6) of the Income-tax Act, 1961

I/We have examined the Balance Sheet(s) of M/s \_\_\_\_\_ as at \_\_\_\_\_ and the Profit and Loss Account(s) for the year(s) ended on \_\_\_\_\_ that/those date(s) which are in agreement with the books of account maintained at the head office at \_\_\_\_\_ and branches at \_\_\_\_\_

I/We have obtained all the information and explanations which to the best of my/our knowledge and belief were necessary for the purposes of the audit. In my/our opinion, proper books of account have been kept by the head office and the branches of the abovenamed assessee visited by me/us so far as appears from my/our examination of the books, and proper returns adequate for the purposes of audit have been received from branches not visited by me/us, subject to the comments given below :-

In my/our opinion and to the best of my/our information and according to explanations given to me/us, the said accounts give a true and fair view :-

- (i) in the case of the Balance Sheet(s) of the state of the abovenamed assessee's affairs as at \_\_\_\_\_; and
- (ii) in the case of the Profit and Loss Account(s), of the profit or loss of his accounting year(s) ending on \_\_\_\_\_

The statement of particulars required for the purposes of the deduction under section 35D/35E is annexed and in

my/our opinion and to the best of my/our information and according to explanations given to me/us, these are true and correct.

Place

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 of 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 for the same.

#### ANNEXURE TO FORM NO. 3B

#### SECTION A

#### STATEMENT OF PARTICULARS REQUIRED FOR THE PURPOSES OF DEDUCTION UNDER SECTION 35D

1. Date of commencement of business
2. Where the deduction is claimed with reference to the expenditure incurred in connection with the extension of the industrial undertaking or the setting up of a new industrial unit, the date on which the extension was completed or new industrial unit commenced production or operation
3. Qualifying amount of expenditure :
  - (a) Expenditure in connection with-
    - (i) preparation of feasibility report Rs.
    - (ii) preparation of project report Rs.
    - (iii) conducting market survey or any other survey necessary for the business of the assessee Rs.
    - (iv) engineering services relating to the business of the assessee Rs.
  - (b) Legal charges for drafting any agreement between the assessee and any other person for any purpose relating to the setting up or conduct of the business of the assessee Rs.

TOTAL

4. Cost of the project, i.e., actual cost of :
  - (i) land and buildings (including expenditure Rs.

on development)  
(ii) leaseholds Rs.  
(iii) plant and machinery Rs.  
(iv) furniture and fittings Rs.  
(v) railway sidings Rs.

TOTAL

5. Deduction claimed under section 35D Rs.

Place

Date

Signed  
Accountant

### SECTION B

#### STATEMENT OF PARTICULARS REQUIRED FOR PURPOSES OF DEDUCTION UNDER SECTION 35E

1. Name(s) of mineral(s) or group(s) of associated minerals in respect of which operation relating to prospecting or development were undertaken
2. Year of commercial production
3. Qualifying amount of expenditure :

Year in which expenditure was incurred	Amount of expenditure (Give details) Rs.

Place

Date

Signed  
Accountant

Where the qualifying expenditure was incurred during more than one year, year-wise details of the expenditure should be given.

Expenditure under this head should be claimed only where the work in connection with the preparation of the feasibility report or project report or conducting market survey or any other survey or engineering services has been carried out by the assessee himself or by a concern which has been approved in this behalf by the Board.

In a case where the claim relates to preliminary expenses incurred before the commencement of business, the actual cost of the specified assets which are shown in the books of the assessee as on the last day of the previous year in which the business was commenced should be given. In a case where the expenses were incurred in connection with the extension of the industrial undertaking or the setting up of a new industrial unit, the actual cost of the specified assets which are shown in the books of account as on the last day of the previous year in which the extension of the industrial undertaking was completed or the new industrial unit commenced production or operation (in so far as such assets have been acquired or developed in connection with the extension of the industrial undertaking or the setting up of the new industrial unit) should be given.