

FORM NO. 3CEB

[\[See rule 10E\]](#)

**Report from an accountant to be furnished under section
92E relating to international transaction(s)**

1. I/We have examined the accounts and records of _____ (name and address of the assessee with PAN) relating to the international transactions entered into by the assessee during the previous year ending on 31st March,
2. In my/our opinion proper information and documents as are prescribed have been kept by the assessee in respect of the international transaction(s) entered into so far as appears from my/our examination of the records of the assessee.
3. The particulars required to be furnished under section 92E 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.

Signed

Name :

Address :

Membership No. :

Place :

Date :

Notes :

1. Delete whichever is not applicable.
2. This report has to be signed 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.

ANNEXURE TO FORM NO. 3CEB

**Particulars relating to international transactions required to be
furnished under section 92E of the Income-tax Act, 1961**

PART A

1. Name of the assessee
2. Address
3. Permanent account number
4. Status
5. Previous year ended
6. Assessment year

PART B

7. List of associated enterprises with whom the assessee has entered into international transactions, with the following details :
 - (a) Name of the associated enterprise.
 - (b) Nature of the relationship with the associated enterprise as referred to in

section 92A(2).

- (c) Brief description of the business carried on by the associated enterprise.

8. Particulars in respect of transactions in tangible property.

- A. Has the assessee entered into any international transaction(s) in respect of purchase/sale of raw material, consumables or any other supplies for assembling/processing/manufacturing of goods/articles from/to associated enterprises? Yes/No

If 'yes', provide the following details in respect of each associated enterprise and each transaction or class of transaction :

- (a) Name and address of the associated enterprise with whom the international transaction has been entered into.
- (b) Description of transaction and quantity purchased/sold.
- (c) Total amount paid/received or payable/receivable in the transaction—
 - (i) as per books of account.
 - (ii) as computed by the assessee having regard to the arm's length price.
- (d) Method used for determining the arm's length price [See section 92C(1)]

- B. Has the assessee entered into any international transaction(s) in respect of purchase/sale of traded/finished goods? Yes/No

If 'yes' provide the following details in respect of each associated enterprise and each transaction or class of transaction :

- (a) Name and address of the associated enterprise with whom the international transaction has been entered into.
- (b) Description of transaction and quantity purchased/sold.
- (c) Total amount paid/received or payable/receivable in the transaction—
 - (i) as per books of account.
 - (ii) as computed by the assessee having regard to the arm's length price.
- (d) Method used for determining the arm's length price [See section 92C(1)]

- C. Has the assessee entered into any international transaction(s) in respect of purchase/sale of any other tangible movable/immovable property or lease of such property? Yes/No

If 'yes' provide the following details in respect of each associated enterprise and each transaction or class of transaction :

- (a) Name and address of the associated enterprise with whom the international transaction has been entered into.
- (b) Description of the property and nature of transaction.
- (c) Number of units of each category of movable/immovable property involved in the transaction.
- (d) Amount paid/received or payable/receivable in each transaction of purchase/sale, or lease rent paid/received or payable/receivable in respect of each lease provided/entered into —
 - (i) as per books of account.
 - (ii) as computed by the assessee having regard to the arm's length price.
- (e) Method used for determining the arm's length price [See section 92C(1)]

9. Particulars in respect of transactions in intangible property :

Has the assessee entered into any international transaction(s) in respect of purchase/sale/use of intangible property such as know-how, patents, copyrights, licenses, etc.? Yes/No

If 'yes' provide the following details in respect of each associated enterprise and each category of intangible property :

- (a) Name and address of the associated enterprise with whom the international transaction has been entered into.
- (b) Description of intangible property and nature of transaction.
- (c) Amount paid/received or payable/receivable for purchase/sale/use of each category of intangible property—
 - (i) as per books of account.
 - (ii) as computed by the assessee having regard to the arm's length price.
- (d) Method used for determining the arm's length price [See section 92C(1)]

10 Particulars in respect of providing of services :

Has the assessee entered into any international transaction(s) in respect of services such as financial, administrative, technical, commercial services, etc.? Yes/No

If 'yes' provide the following details in respect of each associated enterprise and each category of service :

- (a) Name and address of the associated enterprise with whom the international transaction has been entered into.
- (b) Description of services provided/availed to/from the associated enterprise.
- (c) Amount paid/received or payable/receivable for the services provided/taken—
 - (i) as per books of account.
 - (ii) as computed by the assessee having regard to the arm's length price.
- (d) Method used for determining the arm's length price [See section 92C(1)]

11 Particulars in respect of lending or borrowing money :

Has the assessee entered into any international transaction(s) in respect of granting/receiving loans/advances to or from associated enterprise? Yes/No

If 'yes' provide the following details in respect of each associated enterprise and each loan/advance :

- (a) Name and address of the associated enterprise with whom the international transaction has been entered into.
- (b) Nature of financing agreement.
- (c) Currency in which loan/advance granted/received.
- (d) Interest rate charged/paid in respect of each loan/advance.
- (e) Amount paid/received or payable/receivable in the transaction —
 - (i) as per books of account.
 - (ii) as computed by the assessee having regard to the arm's length price.
- (f) Method used for determining the arm's length price [See section 92C(1)]

12 Particulars in respect of mutual agreement or arrangement :

Has the assessee entered into any international transaction with an associated enterprise or enterprises by way of a mutual agreement or arrangement for the allocation or apportionment of, or any contribution to, any cost or expense incurred or to be incurred in connection with a benefit, service or facility provided or to be provided to any one or more of such enterprises? Yes/No

If 'yes' provide the following details in respect of each agreement/arrangement:

- (a) Name and address of the associated enterprise with whom the international transaction has been entered into.
- (b) Description of such mutual agreement or arrangement.

- (c) Amount paid/received or payable/receivable in each such transaction—
 - (i) as per books of account.
 - (ii) as computed by the assessee having regard to the arm's length price.
- (d) Method used for determining the arm's length price [See section 92C(1)].

13 Particulars in respect of any other transaction :

Has the assessee entered into any other international transaction not specifically referred to above, with associated enterprise ? Yes/No

If 'yes' provide the following details in respect of each associated enterprise and each transaction :

- (a) Name and address of the associated enterprise with whom the international transaction has been entered into.
- (b) Description of the transaction.
- (c) Amount paid/received or payable/receivable in the transaction—
 - (i) as per books of account.
 - (ii) as computed by the assessee having regard to the arm's length price.
- (d) Method used for determining the arm's length price [See section 92C(1)].

Signed

Name :

Address :

Place :

Date :

Notes : This annexure has to be signed 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.