

INCOME-TAX RULES, 1962

FORM No. 3CLA

[See rule 6]

Report from an accountant to be furnished under sub-section (2AB) of section 35 of the Act relating to in-house scientific research and development facility

1. *I/We have audited the accounts of the in-house research and development centre of M/s _____ located at _____ which is approved under section

35(2AB) of the Act by the prescribed authority (Secretary, Department of Scientific and Industrial Research), vide Order No.....dated.....

2. *I/We certify that:
- (a) The company has maintained separate accounts for the research and development centre approved by Department of Scientific and Industrial Research under sub-section (2AB) of section 35 of the Act.
 - (b) The accounts have been satisfactorily maintained. The expenditure certified is also in consonance with Department of Scientific and Industrial Research guidelines.
3. The expenditure of Rs..... (Revenue Rs.....; Capital Rs.....; Land and Building Rs....; others Rs.....) reported for the financial year relevant to the assessment year is correct to the best of my/our knowledge and belief as per the result of the audit of the approved research and development centre carried out by me/us. Also the research and development capital expenditure is reflected on page and revenue expenditure on page..... in the audited financial statement/annual report.

.....
Signature of Accountant**
Name of the Accountant
Address of Accountant
Membership No:

Date:.....

Place:.....

Notes:

- 1. * Delete whichever is not applicable.
- 2. ** This report has to given by an Accountant-
Accountant means an accountant as defined in the Explanation below sub-section (2) of section 288 of the Income-tax Act, 1961.”;