

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 †

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 on development) Rs.
- (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 :

<i>Year in which expenditure was incurred</i>	<i>Amount of expenditure (Give details)</i> <i>Rs.</i>

Place _____

Date _____

Signed
Accountant