

**FORM NO. 3CE**

[See rule 6GA]

**Audit Report under sub-section (2) of section 44DA  
of the Income-tax Act, 1961**

1. I/We have examined the accounts and records of \_\_\_\_\_  
\_\_\_\_\_ [name and address of the non-resident with permanent  
account number] relating to the business of the permanent establishment/fixed  
place of profession in India during the year ended on the 31st day of March, \_\_\_\_\_

2. 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 and  
for ascertaining the amount of income by way of royalty/fees for technical  
services earned by the assessee.

3. I/We certify that the right or property or contract in respect of which  
royalty/fees for technical services is paid is effectively connected with the  
permanent establishment/fixed place of profession in India.

4. I/We certify that the income by way of royalty/fees for technical services  
under section 44DA of the Income-tax Act, 1961 in respect of the assessment  
year \_\_\_\_\_ is Rs. \_\_\_\_\_

The information relating to the income by way of royalty/fees for technical  
services is given in the Annexure to this Form. In my/our opinion and to the best  
of my/our information and according to the information given to me/us, the  
particulars given above are true and correct.

Signed  
(Accountant)

**ANNEXURE**

[See paragraph 3 of Form No. 3CE]

**Details relating to income by way of royalty or fees  
for technical services**

**PART A**

1. Name of the non-resident assessee :
2. Address of the permanent  
establishment/fixed place of  
profession in India :
3. Permanent account number :
4. Assessment year :
5. Status :

PART B

6. Nature of business or profession.
7. ( a Whether books of account are  
 ) prescribed under section 44AA, if  
 yes, list of books so prescribed.  
( b Books of account maintained.  
 )  
(In case books of account are  
 maintained in a computer system,  
 mention the books of account  
 generated by such computer  
 system.)  
(c) List of books of account examined.
8. ( a Method of accounting employed in  
 ) the previous year.  
( b Whether there has been any  
 ) change in the method of  
 accounting employed *vis-a-vis* the  
 method employed in the  
 immediately preceding previous  
 year.  
(c) If answer to (b) above is in the  
 affirmative, give details of such  
 change, and the effect thereof on  
 the profit or loss.
- Yes/No

PART C

9. Date of agreement with Government of  
 India or Indian concern (enclose a copy  
 of the agreement).
- 10 Details of the intangible property such  
 . as know-how, copyrights, patents, etc.  
 for use in respect of which or the  
 contract in respect of which royalty/fees  
 for technical services is payable.
- 11 ( a Name and address of the payer  
 . )  
( b Whether it is an associated  
 ) enterprise
- 12 ( a Is royalty/fees for technical  
 . ) services payable in lump-sum or  
 on other basis  
( b Details including rate, amount, etc.  
 )
- Yes/No

- 13 Details of activity of the permanent . establishment/fixed place of profession in India.
- 14 Nature of connection of the right or . property or contract in respect of royalty/fees for technical services with the permanent establishment/fixed place of profession in India.
- 15 Details of expenditure or allowance . which is not wholly and exclusively incurred for the business of the permanent establishment or fixed place of profession in India.
- 16 Head-wise details of head office . expenditure or allowance allocable to the permanent establishment/fixed place of profession in India.
- 17 Details of reimbursement of actual . expenses by the permanent establishment/fixed place of profession in India to head office or any of its other offices.

Signed  
Accountant