

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 :

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 Yes/No

purchase/sale of raw material, consumables or any other supplies for assembling/processing/manufacturing of goods/articles from/to associated enterprises?

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 :