

**FORM NO. 10CCC**

[See rule 18BBE]

**Certificate under sub-rule (3) of rule 18BBE of the Income-tax Rules, 1962**

\*I/We have obtained all the information and explanations, from \*\*M/s. ....  
..... (name and address of the assessee) relating to the housing or other activities which are integral part of a highway project referred to in sub-section (7A) of section 80-IA, carried on by the assessee during the previous year ended on .....

2. \*I/We certify that the deduction claimed by the assessee under section 80-IA of the Income- tax Act, 1961 in respect of the assessment year ..... is Rs. .... which has been worked out in accordance with the provisions contained in sub-rule (1) of rule 18BBE of the Income-tax Rules, 1962 read with sub-section (7A) of section 80-IA of the Income-tax Act, 1961.

3. The details of the deduction 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.

Date: .....

.....  
*Signed*  
\*\*\*Accountant

**Notes:**

1. \*Delete whichever is not applicable.
2. \*\*Here give name and address.
3. \*\*\*Where any of the matters stated in this report is answered in the negative or with a qualification, the certificate shall state the reasons therefor.

**ANNEXURE TO FORM 10CCC**

Details of deductions claimed by assessee under section 80-IA(7A) of the Income-tax Act, 1961.

1. Name of the Assessee
2. Assessment year
3. Profits of the previous year ended ..... derived from business of housing or other activities which are integral part of a highway project referred to in sub-section (7A) of section 80-1A, computed in accordance with sub-rule (1) of rule 18BBE Rs. ....
4. Amount of profits out of (1) above, credited to reserve account to be utilised for the purposes of highway project as laid down in sub-section (7A) of section 80-IA Rs. ....
5. Amount utilised during the previous year for highway project and debited to the reserve account Rs. ....
6. Balance amount in the reserve account Rs. ....
7. Amount credited to reserve account which has not been utilised for more than three years following the year in which such amount was transferred to the Reserve Account Rs. ....
8. Remarks

.....  
*Signed*  
*Accountant*