

FORM NO. 10DA

[See rule 19AB]

Report under section 80JJAA of the Income-tax Act, 1961

1. I/We have examined the accounts and records of

(Name and address of the assessee with permanent account number)

an industrial undertaking engaged in the manufacture and/or production of
during the year ended on 31st day of March.

2. I/We certify that the deduction to be claimed by the assessee under sub-section (1) of section 80JJAA of Income-tax Act, 1961, in respect of the assessment year is Rs. determined on the basis of additional wages paid to the new regular workmen employed by the assessee in the previous year. The said amount has been worked out on the basis of details given in annexure to this form.

Date

Signed

Accountant

Notes:

1. Delete whichever is not applicable.
2. This report is to be given by-
 - (i) a chartered accountant within the meaning of the Chartered Accountants Act, 1949 (38 of 1949); or
 - (ii) any person who, in relation to any State, is, by *virtue* of the provisions in sub-section (2) of section 226 of the Companies Act, 1956(1 of 1956), entitled to be appointed to act as an auditor of companies registered in that State.
3. Where any of the matters stated in this report is answered in the negative or with a qualification, the report shall state the reasons therefor.

ANNEXURE

(See paragraph 2 of Form No. 10DA)

1. Particulars of the assessee:
 - a. Name
 - b. Address of registered office
 - c. Permanent account Number
2. Assessment year
3. Nature of business (whether the undertaking is engaged in manufacture or production, identify product also)
4. Number of regular workmen.
 - (a) in case of newly set up unit, as on the date of commencement of business (A)
 - (b) in case of existing unit, as on the first day of the previous year (A)
5. Number of new regular workmen employed during the previous year (B)
6. Number of regular workmen who ceased to continue in employment during the previous year (C)
7. Number of regular workmen as on the last date (A+B-C)
8. Number of new regular workmen entitled for the deduction (*see notes below*)*
9. Additional wages paid to new regular workmen, by the assessee company (*see notes below*)**

10. 30% of the amount mentioned in item No. 9, above.

11. Whether any of the regular workmen as mentioned in col. 7 was yes/no

(a) casual worker, yes/no

(b) employed through contract labour or,

(c) employed for a period of less than three hundred days during the previous year yes/no

If yes, furnish details there of

12. Remarks.

Notes:

1. *(a) In case of newly set up unit, the number of new regular workmen should be in excess of one hundred existing regular workmen.
(b) In case of existing unit, the number of new regular workmen should be in excess of 10% the existing regular workmen, but if the increase is less than 10%, none should be entitled.
2. **(i) In case of new undertaking, it is wages paid to the regular workmen in excess of one hundred workmen employed, during the previous year.
(ii) In case of existing unit, it is wages paid to the new regular workmen in excess of one hundred existing regular workmen but if the increase in number of regular workmen during the year is less than 10% of number of existing regular workmen as at the beginning of the year, the additional wages will be nil.