

INCOME-TAX RULES, 1962

¹[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/Aadhaar number) engaged in the business 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 employee cost incurred in the case of said business by the assessee . The said amount has been worked out on the basis of details given in Annexure to this form.

Place: _____

Date: _____

(Signature and Stamp/Seal of the Accountant)

Name of the Signatory _____

Full Address _____

Membership No. _____.

Notes:

- *Delete whichever is not applicable.
- This report is to be given by a chartered accountant within the meaning of the Chartered Accountants Act,1949 who holds a valid certificate of practice under section 6(1) of that Act and is not a person referred to in clause (a) or clause (b) of the *Explanation* below sub-section (2) of section 288.
- Where any of the matter 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.	Name of the assessee		
2.	Address of the assessee		
3.	Permanent Account Number/ Aadhaar number of the assessee		
4.	Assessment Year		
5.	Additional employee cost incurred		
	(I)	In case of an existing business,-	
	(a)	number of employee as on the last day of the immediately preceding year.	

1. Substituted by the IT (Fifteenth Amendment) Rules, 2019, w.e.f. 18-12-2019.

		(b)	number of employee employed during the previous year.			
		(c)	number of additional employees*, the emoluments of whom is eligible for deduction under section 80JJAA,-			
			(i)	employed during the previous year,	c(i)	
			(ii)	employed during the immediately preceding year	c(ii)	
			(iii)	Total [c(i)+c(ii)]		c(iii)
		(d)	Total amount of emoluments ** paid or payable to additional employee entitled for deduction u/s 80JJAA in respect of,-			
			(i)	additional employee referred in (c)(i)	d(i)	
			(ii)	additional employee referred in (c)(ii)	d(ii)	
			(iii)	Total amount # [d(i)+d(ii)]		d(iii)
		(e)	The amount of deduction eligible u/s 80JJAA in respect of payments for the emoluments paid or payable to the additional employee in respect of,-			
			(i)	the previous year [30% of the amount computed in (d)(iii)]	e(i)	
			(ii)	the immediately preceding year to the previous year	e(ii)	
			(iii)	the year prior to the immediately preceding previous year	e(iii)	
			(iv)	Total [e(i)+e(ii)+ e(iii)]#		e(iv)
	II	In case of a new business, 30% of emoluments **paid or payable to additional employees employed during the first year of business,#.				
6		Remarks.]				

Notes:

1.* “additional employee” means an employee who has been employed during the previous year or in the immediately preceding year, as the case may be, but does not include,—

- (a) an employee whose total emoluments are more than twenty-five thousand rupees per month; or
- (b) an employee for whom the entire contribution is paid by the Government under the Employees' Pension Scheme notified in accordance with the provisions of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952); or
- (c) an employee employed for a period of less than two hundred and forty days(one hundred and fifty days in case of an assess engaged in business of manufacturing of apparel or footwear or leather products) during the previous year ;or
- (d) an employee who does not participate in the recognised provident fund.

2.** “emoluments" means any sum paid or payable to an employee in lieu of his employment by whatever name called, but does not include—

- (a) any contribution paid or payable by the employer to any pension fund or provident fund or any other fund for the benefit of the employee under any law for the time being in force; and
- (b) any lump-sum payment paid or payable to an employee at the time of termination of his service or

superannuation or voluntary retirement, such as gratuity, severance pay, leaves encashment, voluntary retrenchment benefits, commutation of pension and the like.

3. # The amount shall not include the emoluments, paid otherwise than by an account payee cheque or account payee bank draft or by way of a electronic clearing system through a bank account or through such other prescribed electronic mode.]