

# INCOME-TAX RULES, 1962

## FORM No. 3CLA

[See rule 6]

**Report from an accountant to be furnished under sub-section (2AB) of section 35 of the Act relating to in-house scientific research and development facility**

1. \*I/We have audited the accounts of the in-house research and development centre of M/s \_\_\_\_\_ located at \_\_\_\_\_ which is approved under section

35(2AB) of the Act by the prescribed authority (Secretary, Department of Scientific and Industrial Research), vide Order No.....dated.....

2. \*I/We certify that:

(a) The company has maintained separate accounts for the research and development centre approved by Department of Scientific and Industrial Research under sub-section (2AB) of section 35 of the Act.

(b) The accounts have been satisfactorily maintained. The expenditure certified is also in consonance with Department of Scientific and Industrial Research guidelines.

3. The expenditure of Rs..... ( Revenue Rs.....; Capital Rs....; Land and Building Rs...; others Rs.....) reported for the financial year ..... relevant to the assessment year ..... is correct to the best of my/our knowledge and belief as per the result of the audit of the approved research and development centre carried out by me/us. Also the research and development capital expenditure is reflected on page ..... and revenue expenditure on page..... in the audited financial statement/annual report.

.....  
Signature of Accountant\*\*

Name of the Accountant

Address of Accountant

Membership No:

Date:.....

Place:.....

Notes:

1. \* Delete whichever is not applicable.

2. \*\* This report has to given by an Accountant-

Accountant means an accountant as defined in the Explanation below sub-section (2) of section 288 of the Income-tax Act, 1961.”;