

FORM NO. 3CEB

[See rule 10E]

Report from an accountant to be furnished under section 92E relating to international transaction(s) and specified domestic transaction(s)

1. *I/We have examined the accounts and records of..... (name and address of the assessee with [*Permanent Account Number or Aadhaar Number*]) relating to the international transaction(s) and the specified domestic transaction(s) 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) and the specified domestic transactions 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.

Place:.....

Date:.....

****Signed**.....

Name:.....

Address:.....

.....

Membership No.:.....

Notes :

1. *Delete whichever is not applicable.
2. **This report has to be signed 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.

	<p>(a) Name and address of the associated enterprise with whom the international transaction has been entered into.</p> <p>(b) Description of transaction and quantity purchased/sold.</p> <p>(c) Total amount paid/received or payable/receivable in the transaction</p> <p style="padding-left: 40px;">(i) as per books of account;</p> <p style="padding-left: 40px;">(ii) as computed by the assessee having regard to the arm's length price.</p> <p>(d) Method used for determining the arm's length price [See section 92C(1)]</p> <p>C. Has the assessee entered into any international transaction(s) in respect of purchase, sale, transfer, lease or use of any other tangible property including transactions specified in <i>Explanation (i)(a)</i> below section 92B(2)?</p> <p>If 'yes', provide the following details in respect of each associated enterprise and each transaction or class of transaction:</p> <p>(a) Name and address of the associate enterprise with whom the international transaction has been entered into.</p> <p>(b) Description of the property and nature of transaction.</p> <p>(c) Number of units of each category of tangible property involved in the transaction.</p> <p>(d) Amount paid/received or payable/receivable in each transaction of purchase/sale/transfer/use, or lease rent paid/received or payable/receivable in respect of each lease provided/entered into —</p> <p style="padding-left: 40px;">(i) as per books of account;</p> <p style="padding-left: 40px;">(ii) as computed by the assessee having regard to the arm's length price.</p> <p>(e) Method used for determining the arm's length price [See section 92C(1)]</p>	Yes/No
12.	<p><i>Particulars in respect of transactions in intangible property:</i></p> <p>Has the assessee entered into any international transaction(s) in respect of purchase, sale, transfer, lease or use of intangible property including transactions specified in <i>Explanation (i)(b)</i> below section 92B(2)?</p> <p>If 'yes', provide the following details in respect of each associated enterprise and each category of intangible property :</p> <p>(a) Name and address of the associated enterprise with whom the international transaction has been entered into.</p> <p>(b) Description of intangible property and nature of transaction.</p> <p>(c) Amount paid/received or payable/receivable for purchase/sale/transfer/lease/use of each category of intangible property—</p> <p style="padding-left: 40px;">(i) as per books of account;</p> <p style="padding-left: 40px;">(ii) as computed by the assessee having regard to the arm's length price.</p> <p>(d) Method used for determining the arm's length price [See section 92C(1)]</p>	Yes/No

<p>13.</p>	<p><i>Particulars in respect of providing of services:</i> Has the assessee entered into any international transaction(s) in respect of Services including transactions as specified in <i>Explanation (i)(d)</i> below section 92B(2)? If 'yes', provide the following details in respect of each associated enterprise and each category of service :</p> <ul style="list-style-type: none"> (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— <ul style="list-style-type: none"> (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)]. 	<p>Yes/No</p>
<p>14.</p>	<p><i>Particulars in respect of lending or borrowing of money:</i> Has the assessee entered into any international transaction(s) in respect of lending or borrowing of money including any type of advance, payments, deferred payments, receivable, non-convertible preference shares/debentures or any other debt arising during the course of business as specified in <i>Explanation (i)(c)</i> below section 92B(2)? [If 'yes', provide the following details in respect of each associated enterprise and each loan/advance :]</p> <ul style="list-style-type: none"> (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 transaction has taken place. (d) Interest rate charged/paid in respect of each lending/borrowing. (e) Amount paid/received or payable/receivable in the transaction— <ul style="list-style-type: none"> (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)] 	<p>Yes/No</p>
<p>15.</p>	<p><i>Particulars in respect of transactions in the nature of guarantee:</i> Has the assessee entered into any international transaction(s) in the nature of guarantee? If 'yes', provide the following details:</p> <ul style="list-style-type: none"> (a) Name and address of the associated enterprise with whom the international transaction has been entered into. (b) Nature of guarantee agreement (c) Currency in which the guarantee transaction was undertaken (d) Compensation/fees charged/paid in respect of the transaction (e) Method used for determining the arm's length price [See section 92C(1)] 	<p>Yes/No</p>

<p>16.</p>	<p><i>Particulars in respect of international transactions of purchase or sale of marketable securities, issue and buyback of equity shares, optionally convertible/partially convertible/compulsorily convertible debentures/preference shares:</i></p> <p>Has the assessee entered into any international transaction(s) in respect of purchase or sale of marketable securities or issue of equity shares including transactions specified in <i>Explanation (i)(c)</i> below section 92B(2)?</p> <p>If 'yes', provide the following details:</p> <ul style="list-style-type: none"> (a) Name and address of the associated enterprise with whom the international transaction has been entered into. (b) Nature of transaction (c) Currency in which the transaction was undertaken (d) Consideration charged/paid in respect of the transaction. (e) Method used for determining the arm's length price [See section 92C(1)] 	<p>Yes/No</p>
<p>17.</p>	<p><i>Particulars in respect of mutual agreement or arrangement:</i></p> <p>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?</p> <p>If 'yes', provide the following details in respect of each agreement/arrangement:</p> <ul style="list-style-type: none"> (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— <ul style="list-style-type: none"> (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)]. 	<p>Yes/No</p>
<p>18.</p>	<p><i>Particulars in respect of international transactions arising out/being part of business restructuring or reorganizations:</i></p> <p>Has the assessee entered into any international transaction(s) arising out/being part of any business restructuring or reorganization entered into by it with the associated enterprise or enterprises as specified in <i>Explanation (i)(e)</i> below section 92B(2) and which has not been specifically referred to above?</p> <p>If 'yes', provide the following details:</p> <ul style="list-style-type: none"> (a) Name and address of the associated enterprise with whom the international transaction has been entered into. (b) Nature of transaction (c) Agreement in relation to such business restructuring/reorganization. (d) Terms of business restructuring/reorganization. (e) Method used for determining the arm's length price [See section 92C(1)]. 	<p>Yes/No</p>

19.	<p><i>Particulars in respect of any other transaction including the transaction having a bearing on the profits, income, losses or assets of the assessee:</i></p> <p>Has the assessee entered into any other international transaction(s) including a transaction having a bearing on the profits, income, losses or asset, but not specifically referred to above, with associated enterprise?</p> <p>If 'yes', provide the following details in respect of each associated enterprise and each transaction :</p> <p>(a) Name and address of the associated enterprise with whom the international transaction has been entered into.</p> <p>(b) Description of the transaction.</p> <p>(c) Amount paid/received or payable/receivable in the transaction—</p> <p>(i) as per books of account;</p> <p>(ii) as computed by the assessee having regard to the arm's length price.</p> <p>(d) Method used for determining the arm's length price [See section 92C(1)].</p>	Yes/No
20.	<p><i>Particulars of deemed international transactions:</i></p> <p>Has the assessee entered into any transaction with a person other than an AE in pursuance of a prior agreement in relation to the relevant transaction between such other person and the associated enterprise?</p> <p>If 'yes', provide the following details in respect of each of such agreement:</p> <p>(a) Name and address of the person other than the associated enterprise with whom the deemed international transaction has been entered into.</p> <p>(b) Description of the transaction.</p> <p>(c) Amount paid/received or payable/receivable in the transaction—</p> <p>(i) as per books of account;</p> <p>(ii) as computed by the assessee having regard to the arm's length price.</p> <p>(d) Method used for determining the arm's length price [See section 92C(1)].</p>	Yes/No
<i>PART C (Specified domestic transaction)</i>		
21.	<p><i>List of associated enterprises with whom the assessee has entered into specified domestic transactions, with the following details:</i></p> <p>(a) Name, address and [Permanent Account Number or Aadhaar Number] of the associated enterprise.</p> <p>(b) Nature of the relationship with the associated enterprise.</p> <p>(c) Brief description of the business carried on by the said associated enterprise.</p>	
22.	1[***]	

	<p>If 'yes', provide the following details in respect of each of such person and each transaction or class of transaction:</p> <p>(a) Name of person with whom the specified domestic transaction has been entered into.</p> <p>(b) Description of transaction along with quantitative details, if any</p> <p>(c) Total amount paid or payable in the transaction—</p> <p>(i) as per books of account;</p> <p>(ii) as computed by the assessee having regard to the arm's length price.</p> <p>(d) Method used for determining the arm's length price [See section 92C(1)]</p>	
² [22]	<p><i>Particulars in respect of transactions in the nature of transfer or acquisition of any goods or services:</i></p> <p>A. Has any undertaking or unit or enterprise or eligible business of the assessee [as referred to in section 80A(6), 80-IA(8) or section 10AA] transferred any goods or services to any other business carried on by the assessee?</p> <p>If 'yes', provide the following details in respect of each unit or enterprise or eligible business:</p> <p>(a) Name and details of business to which goods or services have been transferred</p> <p>(b) Description of goods or services transferred.</p> <p>(c) Amount received/receivable for transferring of such goods or services –</p> <p>(i) as per the books of account;</p> <p>(ii) as computed by the assessee having regard to the arm's length price.</p> <p>(d) Method used for determining the arm's length price [See section 92C(1)].</p> <p>B. Has any undertaking or unit or enterprise or eligible business of the assessee [as referred to in section 80A(6), 80-IA(8) or section 10AA] acquired any goods or services from another business of the assessee?</p> <p>If 'yes', provide the following details in respect of each unit or enterprise or eligible business:</p> <p>(a) Name and details of business from which goods or services have been acquired</p> <p>(b) Description of goods or services acquired</p> <p>(c) Amount paid/payable for acquiring of such goods or services—</p> <p>(i) as per the books of account;</p> <p>(ii) as computed by the assessee having regard to the arm's length price</p> <p>(d) Method used for determining the arm's length price [See section 92C(1)].</p>	<p>Yes/No</p> <p>Yes/No</p>
² [23]	<p><i>Particulars in respect of specified domestic transaction in the nature of any business transacted:</i></p> <p>Has the assessee entered into any specified domestic transaction(s) with any associated enterprise which has resulted in more than ordinary profits to an eligible business to which section 80-IA(10) or section 10AA applies?</p>	<p>Yes/No</p>

	<p>If 'yes', provide the following details:</p> <p>(a) Name of the person with whom the specified domestic transaction has been entered into—</p> <p>(b) Description of the transaction including quantitative details, if any.</p> <p>(c) Total amount received/receivable or paid/payable in the transaction—</p> <p>(i) as per books of account;</p> <p>(ii) as computed by the assessee having regard to the arm's length price.</p> <p>(d) Method used for determining the arm's length price [See section 92C(1)].</p>	
3[24.	<p><i>Particulars in respect of specified domestic transaction in the nature of any business transacted between the persons referred to in sub-section (6) of section 115BAB:</i></p> <p><i>Has the assessee entered into any specified domestic transaction(s) with any persons referred to in sub-section (6) of section 115BAB which has resulted in more than ordinary profits expected to arise in such business?</i></p> <p><i>If "yes", provide the following details:</i></p> <p>(a) <i>Name of the person with whom the specified domestic transaction has been entered into</i></p> <p>(b) <i>Description of the transaction including quantitative details, if any.</i></p> <p>(c) <i>Total amount received/receivable or paid/payable in the transaction—</i></p> <p>(i) <i>as per books of account;</i></p> <p>(ii) <i>as computed by the assessee having regard to the arm's length price.</i></p> <p>(d) <i>Method used for determining the arm's length price [See section 92C(1)].</i></p>	<p>Yes/No</p> <p>_____]</p>
25.	<p><i>Particulars in respect of any other transactions:</i></p> <p>Has the assessee entered into any other specified domestic transaction(s) not specifically referred to above, with an associated enterprise ?</p> <p>If 'yes', provide the following details in respect of each associated enterprise and each transaction :</p> <p>(a) Name of the associated enterprise with whom the specified domestic transaction has been entered into.</p> <p>(b) Description of the transaction.</p> <p>(c) Amount paid/received or payable/receivable in the transaction—</p> <p>(i) as per books of account;</p> <p>(ii) as computed by the assessee having regard to the arm's length price.</p> <p>(d) Method used for determining the arm's length price [See section 92C(1)].</p>	<p>Yes/No</p>

Place:.....

****Signed**.....

Date:.....

Name:.....

Address:.....

Notes : **This annexure has to be signed 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.

3. Inserted by Income-tax (Twenty second Amendment) Rules, 2020, w.e.f. **1-10-2020**.