

**Form No. 3 CEDA**

**[See sub-rule (5) of rule 10 MA]**

**Application for rollback of an Advance Pricing Agreement**

To,

The Competent Authority of India

or

Director General of Income Tax (International Taxation)

New Delhi

Sir/Madam,

This is to state that ..... (Name of the Applicant)... wishes to negotiate an APA with the Central Board of Direct Taxes containing rollback provision. I am submitting herewith the necessary particulars hereunder:

1. Particulars of the applicant:

(a) Full name of the applicant: .....

(b) Permanent Account Number or Aadhaar Number: .....

(c) Address of the applicant: .....

(d) Address for communication: .....

(e) Location(s) of the business enterprises in India: .....

(f) Email id and the contact numbers of the person with whom correspondence is required to be made: .....

(g) Names and designation of the authorised representatives who would be appearing before the authorities for negotiations of the APA: .....

2. Whether pre-filing discussions in respect of rollback were sought by the applicant? If yes, please furnish:

(a) Date of application for pre-filing meeting: .....

(b) Date of pre-filing meeting(s) with the APA Team: .....

3. Whether application in Form 3CED is being filed simultaneously: .....

4. Details of international transaction(s) including Name(s) of the Associated Enterprises in respect of which rollback is requested for: .....

5. Whether the international transaction(s) is the same as that in respect of which APA request is being made in Form 3CED by the applicant: .....  
.....
6. Particulars of additional Fee paid by the applicant: Amount in Rs.....  
Challan No: .....  
Dated: .....
7. The details of previous years for which rollback is being sought: .....
8. Has the same international transaction been undertaken in any other year for which rollback is permissible but the same is not being requested for. If yes, the reasons for the same be provided: .....  
.....  
.....
9. Period of APA proposed along with the date from which APA is sought to be made applicable in the application in Form 3CED: .....  
.....
10. Whether return of income for all the previous years mentioned in 7 above have been furnished on or before the due date: Yes/No
11. If yes, provide details including acknowledgement No., date of furnishing etc. ....
12. Whether audit report under section 92 E in respect of the international transaction referred to in 4 above for all the previous years mentioned in 7 above have been furnished on or before the due date: Yes/No
13. If yes, provide details including date of furnishing etc. ....
14. Details of pending proceedings including appeals for the years mentioned in 7 above in respect of international transaction(s) mentioned in 4 above : .....  
.....  
.....
15. Whether Appellate Tribunal has disposed of any appeal in respect of international transaction mentioned in 4 above for any of the years mentioned in 7 above? if yes, then details may be provided: .....  
.....  
.....

I declare that the information furnished in the application is correct and truly stated.

.....

Yours faithfully,

Place: .....

Date: .....

.....

Applicant

Notes:

1. The Form shall be filed along with an application in Form 3CED for entering into an APA.
2. If the space provided for answering any item in the application is found insufficient, separate enclosures may be used for the purpose. These enclosures should be signed by the person authorised to sign the application in Form 3CED.
3. The Form shall be accompanied with proof of having paid fee of five lakh rupees. This fee is in addition to any fee payable along with Form 3CED.
4. The application shall be accompanied by all the relevant documents."