

(See sub-rule (6) of rule 8B)

Certificate of an accountant under sub-rule (6) of rule 8B

I/We* have examined the investment made out of the funds raised by issuance of Zero Coupon Bond by(Name of issuer) for the financial year..... and I/We hereby certify the following :-

1.	Name of Infrastructure capital company/ Infrastructure capital fund/ Infrastructure debt fund /Public sector company which has issued Zero Coupon Bond:																					
2.	PAN:																					
3.	Category (Please tick one):	Infrastructure capital company/ Infrastructure capital fund/ Infrastructure debt fund /Public sector company																				
4.	Date of Notification for the issue of Zero Coupon Bond	Dd/mm/yyyy																				
5.	Notification Number	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																				

1. Inserted by the Income-tax (Eighth Amendment) Rules, 2022, w.e.f. **6-4-2022**.

6.	Date of issue of Zero Coupon Bond	Dd/mm/yyyy
7.	Amount realised vide issue of Zero Coupon Bond (in Rs)	
8.	Details of Investment made out of the funds realised by issue of zero coupon bond	

S.No	Name of Entity in which Investment has been made	Nature of entity in which Investment has been made 1.Public Sector Company 2.Other company 3. Any other enterprise or undertaking or entity	PAN/Aadhaar of entity in column (ii)	Address of entity in column (ii)	Nature of business of entity in column (ii)	Address/Location of Project	Date of commencement of Project (dd/mm/yyyy)	Date of Commencement of Operations (dd/mm/yyyy)	Date of Commencement of Commercial Operations (dd/mm/yyyy) (In case of infrastructure debt fund)	Amount of funds raised by issue of Zero Coupon Bond invested across financial years (In Rs)					
										Financial Year 1:yyyy	Financial Year 2: yyyy	Financial Year 3: yyyy	Financial Year 4: yyyy	Financial Year 5: yyyy	Financial Year 6: yyyy
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)	(x)	(xi)	(xii)	(xiii)	(xiv)	(xv)	(xvi)

2. I/We certify that the(name of the infrastructure debt fund) has maintained a sinking fund for all accrued interest on the money realised on issue of the zero coupon bond which has been invested in liquid instruments [Only to be filled in case applicant is infrastructure debt fund, strike off if not applicable].

Signature :

Name:

Name of the company/fund:

Address:

Registration No.:

Note :

To be signed and verified by an accountant (other than employee) as defined in the Explanation below sub-section (2) of section 288 of the Act.]