

**Annexure-I (Refer paragraph No. 1.3)**  
**Legal Framework**

Reports/certificates that are required to be issued by an Accountant and submitted by the assessee along with his return of income for claiming deduction/exemption etc. under various specific provisions of the Act are shown below:

Sections of the Act involved	Relevant Rules	Applicable to	Requisite Form
32(1)(iia)	5A	Assessee engaged in the business of manufacture or production of any article or thing or in the business of generation or generation and distribution of power	3AA
10(23C)	16CC	Fund, Trust, Institutions, University, Educational Institution, Hospital or Medical Institution.	10BB
12A(b)	17B	Public Charitable or Religious Trusts or Institutions whose income exceeds maximum amount not chargeable to tax before exemption.	10B
33AB(2)	5AC	Assessee growing and manufacturing tea or coffee or rubber, claiming deduction in respect of special deposits made u/s 33AB(1).	3AC
33ABA(2)	5AD	Assessee claiming deduction in respect of Deposits under Site Restoration Fund Account/Scheme.	3AD
35D(4)	6AB	Assessee other than Companies or Co-op. Societies claiming amortization of certain preliminary expenses.	3AE
35E(6)	6AB	Assessee other than Companies or Co-op. Societies claiming deduction for expenditure on prospecting, etc. of certain minerals.	3AE
44AB	6G	It is obligatory for a person to get his accounts audited before the specified date by an Accountant and furnish by that date the report of such audit in the prescribed Form (viz. Form 3CA, Form 3CB or Form 3CD, as the case may be) duly signed and verified	3CA, 3CB and 3CD

by such Accountant and setting forth such particulars as may be prescribed if

(i) the total sales, turnover or gross receipts from carrying on any business for the previous year exceeded ₹ 60 lakh (₹ 1 crore w.e.f. AY 2013-14) or

(ii) his gross receipts from carrying on any profession for a previous year exceeded ₹ 15 lakh (₹ 25 lakh w.e.f. AY 2013-14) or

(iii) his profits and gains from carrying on any business for a previous year are deemed to be the profits and gains of such person under Section 44AD or Section 44AE or Section 44AF or Section 44BB or Section 44BBB, as the case may be, and he has claimed his income to be lower than the profits of gains so deemed to be the profits and gains of his business or

(iv) his profits and gains from carrying on any business for a previous year are deemed to be the profits and gains of such person under Section 44AD and he has claimed such income to be the profits and gains of his income exceeded the maximum amount, not chargeable to income tax in any previous year

For the purpose of this Section,

(i) "Accountant" shall have the same meaning as in the Explanation below sub Section (2) of Section 288 and "Specified date", in relation to the accounts of the assessee of the previous year relevant to an AY, means the 30 September of the AY.

44DA	6GA	Special provisions for computing income by way of Royalties, etc. in case of Non-residents.	3CE
80-I(7)/80-IA	18BBB	Assessees having an industrial undertaking or an enterprise for Infrastructure Facility, Telecommunication Services, Industrial Park or Power, etc. and special provision in respect of certain undertakings or enterprises in certain special category status.	10CCB
80-ID(3)(iv)	18DE	Assessees claiming deduction in respect of profit & gains from business of hotels &	10CCBBA

		convention centre in specified areas.	
80-IB(11B)	18DD	Assessee having an undertaking deriving profits from business of operating and maintaining a hospital in a rural area.	10CCBC
80-IB(7A) & (7B)	18DB/DC	Assessee claiming deduction in respect of business of owning and operating a multiplex theatre or a convention centre.	10CCBA/ 10CCBB
115VW(ii)	11T	Companies engaged in the business of operating qualifying ships and which have opted for Tonnage tax scheme.	66
142(2A)	14A	Special audit at the instance of the AO.	6B
10A(5)	16D	Assessee claiming deduction in respect of newly established undertakings in Free Trade Zones, EPZ, SEZ, STP, etc.	56F
10B(5)	16E	Assessee claiming deduction in respect of newly established EOU.	56G
10BA(5)	16F	Assessee claiming deduction in respect of profits from export of eligible articles or things, [handmade articles or things made of wood as the main raw material].	56H
50B(3)	6H	In case of slump sale, for computation of Net Worth of the Undertaking/Division.	3CEA
72(A)(2)(iii)	9C	Assessee being amalgamated company – regarding compliance with prescribed conditions.	62
80-IA(6)	18BBE	Assessee claiming deduction in respect of profits of housing or other activity which is integral part of Highway project.	10CCC
80LA	19AE	Scheduled bank which owns an offshore banking unit in Special Economic Zone	10CCF
80-IB(11C)	18DDA	Assessee claiming deduction from profits & gains from operating and maintaining a hospital located anywhere in India.	10CCBD
80JJAA(2)	19AB	Assessee claiming deduction in respect of employment of new workmen.	10DA
92E	10E	Relating to International Transactions or Specified Domestic Transactions and particulars thereof.	3CEB

115JB	40B	Company assessee to which provisions of Section 115JB applies.	29B
115JC	40BA	For LLP (AY 2012-13) and Persons other than a company (from AY 2013-14) to which provisions of S. 115JC applies.	29C
201/206C	31ACB/37J	For resident who has failed to deduct/collect tax in accordance with provisions of Chapter XVIIB/XVIIIB.	26A/27BA
285	114DA	Statement by a non-resident having liaison office.	49C