

FORM NO. 3CEFA

(See sub-rule (1) of rule 10)

Application for Opting for Safe Harbour

To,

The Assessing Officer

Sir/Madam,

I propose to opt for the safe harbour rules under section 92CB of the Income-tax Act, 1961 read with rule 10TA to rule 10TG of Income-tax Rules, 1962. In this regard the particulars are as under:

1. General:

- (a) Full name of the assessee: _____
- (b) Permanent Account Number: _____
- (c) Address of the assessee: _____
- (d) Nature of business or activities of the assessee:# _____
- (e) Status _____
- (f) Whether the option is to be exercised for one assessment year? yes/no Yes No
- (i) if yes, following details be provided,-
- (1) previous year ended _____
- (2) assessment year _____
- (3) date of furnishing of return of income for the assessment year _____
(DD/MM/YYYY)
- (ii) if no, following details be provided,-
- (1) assessment years for which the option is exercised; _____
- (2) date of furnishing of return of income in respect of the first of the assessment years mentioned in (1) _____
(DD/MM/YYYY)

2. Eligible International Transaction:

Sl. No.	Particulars in respect of eligible international transaction	Remarks
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1.	Has the eligible assessee entered into any international transaction in respect of the provision of software development services referred in item (i) of Rule 10TC?	<table border="1"> <tr> <td style="width: 50%;">Yes</td> <td style="width: 50%;">No</td> </tr> <tr> <td style="text-align: center;"> </td> <td style="text-align: center;"> </td> </tr> </table>	Yes	No		
Yes	No					

If Yes, provide the following details*:

(a) Name and address of the associated enterprises (AE) with whom the eligible international transaction has been entered into.

(b) Name of the country or territory in which AE(s) is located.

(c) Whether country or territory is a no tax or low tax country or territory as defined in rule 10TA.

(d) Description of the eligible international transaction.

(e) Amount received or receivable for the services provided.

(f) Operating profit margin in relation to operating expense declared

(g) Whether transfer price is in accordance with the circumstances specified under rule 10TD

2.	Has the eligible assessee entered into any international transaction in respect of the provision of information technology enabled services referred to in item (ii) of rule 10TC?	<table border="1"> <tr> <td style="width: 50%;">Yes</td> <td style="width: 50%;">No</td> </tr> <tr> <td style="text-align: center;"> </td> <td style="text-align: center;"> </td> </tr> </table>	Yes	No		
Yes	No					

If Yes, provide the following details*:

(a) Name and address of the associated enterprises with whom the eligible international transaction has been entered into

(b) Name of the country or territory in which AE(s) is located.

(c) Whether country or territory is a no tax or low tax country or territory as defined in rule 10TA.

(d) Description of the eligible international transaction

(e) Amount received for the services provided

(f) Operating profit margin in relation to operating expense declared

(g) Whether transfer price is in accordance with the circumstances specified under rule 10TD

3. Has the eligible assessee entered into any international transaction in respect of the provision of knowledge processes outsourcing services referred to in item (iii) of rule 10TC?

Yes	No
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If Yes, provide the following details*:

(a) Name and address of the associated enterprises with whom the eligible international transaction has been entered into

(b) Name of the country or territory in which AE(s) is located.

(c) Whether country or territory is a no tax or low tax country or territory as defined in rule 10TA.

(d) Description of the eligible international transaction

(e) Amount received for the services provided

(f) Operating profit margin in relation to operating expense declared.

(g) Whether transfer price is in accordance with the circumstances specified under rule 10TD

4. Has the eligible assessee advanced intra-group loans as referred to in item (iv) of rule 10TC?

Yes	No
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If Yes, provide the following details*:

(a) Name and address of the associated enterprises with whom the eligible international transaction has been entered into

(b) Name of the country or territory in which AE(s) is located.

(c) Whether country or territory is a no tax or low tax country or territory as defined in rule 10TA.

(d) Description of the eligible international transaction

(e) The rate at which interest has been charged in respect of each lending

(f) Whether transfer price is in accordance with the circumstances specified under rule 10TD

5. Has the eligible assessee provided corporate guarantee(s) as referred to in item (v) of rule 10TC? Yes No

If Yes, provide the following details*:

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(a) Name and address of the associated enterprises with whom the eligible international transaction has been entered into

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(b) Name of the country in which AE(s) is located.

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(c) Whether country or territory is a no tax or low tax country or territory as defined in rule 10TA.

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(d) Description of the eligible international transaction

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(e) The rate at which the commission or fee has been charged in respect of the transaction declared

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(f) Whether AE is required to be credit rated, if yes, the credit rating and the name of rating agency

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(g) Whether transfer price is in accordance with the circumstance specified under rule 10TD

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6. Has the eligible assessee entered into any international transaction in respect of the provision of contract research and development services wholly or partly relating to software development services as referred to in item (vi) of rule 10TC? Yes No

If Yes, provide the following details*:

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(a) Name and address of the associated enterprises (AE) with whom the eligible international transaction has been entered into.

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(b) Name of the country or territory in which AE(s) is located.

(c) Whether country or territory is a no tax or low tax country or territory as defined in rule 10TA.

(d) Description of the eligible international transaction.

(e) Amount received for the services provided.

(f) Operating profit margin in relation to operating expense declared.

(g) Whether transfer price is in accordance with the circumstances specified under rule 10TD

7. Has the eligible assessee entered into any international transaction in respect of the provision of contract research and development services wholly or partly relating to generic pharmaceutical drugs as referred to in item (vii) of rule 10TC?

Yes	No
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If Yes, provide the following details*:

(a) Name and address of the associated enterprises (AE) with whom the eligible international transaction has been entered into.

(b) Name of the country or territory in which AE(s) is located.

(c) Whether country or territory is a no tax or low tax country or territory as defined in rule 10TA.

(d) Description of the eligible international transaction.

(e) Amount received for the services provided.

(f) Operating profit margin in relation to operating expense declared.

(g) Whether transfer price is in accordance with the circumstance specified under rule 10TD

8. Has the eligible assessee entered into any international transaction in respect of manufacturing and export of core auto components as referred to in item (viii) of rule 10TC?

Yes	No
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If Yes, provide the following details*:

(a) Name and address of the associated enterprises (AE) with whom the eligible international transaction has been entered into.

(b) Name of the country or territory in which AE(s) is located.

(c) Whether country or territory is a no tax or low tax country or territory as defined in rule 10TA.

(d) Description of the eligible international transaction.

(e) Amount received or receivable in relation to such transaction.

(f) Operating profit margin in relation to operating expense declared.

(g) Whether transfer price is in accordance with the circumstance specified under rule 10TD.

9. Has the eligible assessee entered into any international transaction in respect of manufacturing and export of non-core auto components Yes No

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as prescribed in item (ix) of rule 10TC?

If Yes, provide the following details*:

(a) Name and address of the associated enterprises (AE) with whom the eligible international transaction has been entered into.

(b) Name of the country or territory in which AE(s) is located.

(c) Whether country or territory is a no tax or low tax country or territory as defined in rule 10TA.

(d) Description of the eligible international transaction.

(e) Amount received or receivable in relation to such transaction.

(f) Operating profit margin in relation to operating expense declared.

(g) Whether transfer price is in accordance with the circumstance specified under rule 10TD.

I declare that to the best of my knowledge and belief, the information furnished herein is correct and truly stated.

Yours faithfully,

Place: _____

Date: _____

Signature _____

Name _____

Designation/Capacity _____

