13. In case of a company, give details of:

- (i) any expenditure which has resulted directly or indirectly in the provision of any remuneration, benefit or amenity to(a) a director,
 (b) a person who has a substantial interest in the company, and (c) a relative of the director or of such person
- (ii) any expenditure or allowance in respect of assets of the company used wholly or partly for the purposes or benefit of any of the persons referred to in (1) above (state whether any such person is an employee of the assessee or not)
- (iii) [Omitted by the IT(Amdt.) Rules, 1986, w.e.f. 1-4-1986.]