

**FORM NO. IOCCAD**

[See rule 18BBA(4)]

**Report under section 80HHD of the Income-tax Act, 1961**

*\*I/We have examined the accounts and records of M/s\*\*.....  
(name and address of the assessee)*

*being a hotel/travel agent/tour operator, \*relating to the business of provision of services to foreign tourists carried on by the assessee during the year ended on .....*

*\*I/We have obtained all the information and explanations which to the best of my/our\* knowledge and belief were necessary for the purposes of ascertaining the profits of the said assessee derived from the provision of services to foreign tourists the receipts of which were received by the assessee in convertible foreign exchange.*

*\*I/We certify that the deduction to be claimed by the assessee under section 80HHD of the Income-tax Act, 1961 in respect of the assessment year.....is Rs.....which has been worked out on the basis of the details given in the Annexure to this form. In my/our\* opinion and to the best of my/our\* information and according to the explanations given to me/us\* the particulars given in the Annexure are true and correct.*

Date.....

.....

Signed

<sup>s</sup>Accountant

**Notes :**

1. \*Delete whichever is not applicable.
2. \*\*Here give name and address.
3. <sup>s</sup>This report is to be given by-
  - (i) a chartered accountant within the meaning of the Chartered Accountants Act, 1949(38 of 1949); or
  - (ii) any person who, in relation to any State, is, by virtue of the provisions in sub-section (2) of section 226 of the Companies Act, 1956(1 of 1956).entitled to be appointed to act as an auditor of companies registered in that State.
4. Where any of the matter stated in this report is answered in the negative or with a qualification, the report shall state the reasons therefor.

**ANNEXURE**

- |   |         |
|---|---------|
| 1. Profits derived from provision of service to foreign tourists computed as per sub-section (3) of section 80HHD.  | Rs..... |
| 2. Amount equivalent to 5096 of (1) above   | Rs..... |
| 3. Amount credited to a reserve account out of the remaining profit utilised for the purposes of business of the assessee as laid down in sub-section (4) of section 80HHD. | Rs..... |
| 4. Deduction under section 80HHD to which the assessee is entitled [item 2 plus item 3]   | Rs..... |
| 5. Remarks  | Rs..... |

**ACTION POINTS**

1. Report is to be furnished along with the return of income.
2. Report has to be obtained in respect of each year for which deduction is claimed.
3. Read "Notes" below the Form.