MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 1st August, 2023

INCOME-TAX

- **G.S.R. 579(E).**—In exercise of the powers conferred by proviso to clause (a) of sub-section (2) and sub-section (4) of section 35D read with section 295 of the Income-tax Act 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—
- 1. **Short title and commencement.**—(1) These rules may be called the Income-tax (Fourteenth Amendment) Rules, 2023.
 - (2) They shall come into force with effect from the 1st day of April, 2024.
- 2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), after rule 6ABBA, the following rule shall be inserted, namely:—

"6ABBB. Form of statement to be furnished regarding preliminary expenses incurred under section 35D.—

- (1) The statement containing particulars of expenditure required to be furnished under proviso to clause (a) of subsection (2) of section 35D by the assessee shall be in Form No. 3AF for each previous year.
- (2) Form No. 3AF shall be furnished one month prior to the due date for furnishing the return of income as specified under sub-section (1) of section 139.
- (3) Form No. 3AF shall be furnished to the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, or any person authorised by the Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems).
- (4) Form No. 3AF, shall be furnished electronically,—
 - (i) under digital signature, if the return of income is required to be furnished under digital signature;
 - (ii) through electronic verification code in a case not covered under clause (i).
- (5) The Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems), as the case may be, shall specify the procedures for furnishing Form No. 3AF and shall also be responsible for formulating and evolving appropriate security, archival and retrieval policies in relation to the form so furnished.
- (6) The Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems), as the case may be, or any person authorised by the Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems) shall forward Form No. 3AF to the Assessing Officer.".
- 3. In the principal rules, in Appendix II, for Form No. 3AE, the following Forms shall be substituted, namely:—

"FORM NO. 3AE [See rule 6AB] (e-Form) Audit Report under section * 35D(4)/35E(6) of the Income-tax Act, 1961

*	I/We	have	examined	the	Balance	Sh	eet(s)	of	M/s					_ as	at
					and	the	Profit	and	Loss	Account(s)	for	the	year(s)	ended	on
			* th	at/thos	e date(s) w	hich	are in a	agreei	ment w	ith the books	of a	ccou	nt mainta	ained at	the
hea	d office	at				* a	nd bran	ches a	at	·					

^{*} 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 the audit. In * my/our opinion, proper books of account have been kept by the head office and the branches of the above named assessee visited by * me/us so far as appears from * my/our examination

	books, and proper returns adequate for the purposes of audit hav, subject to the comments given below:-	e been received	from branches not visited by *
accoun	ny/our opinion and to the best of * my/our information and accornts give a true and fair view:-) in the case of the Balance Sheet(s) of the state of; and		_
(i	i) in the case of the Profit and Loss Account(s), of the profit	or loss of his	accounting year(s) ending on
*my/o	tatement of particulars required for the purposes of the deduction of the purpose		
Place.	Signed:		
Date	Accountant†		
	Name:		
	Address:		
	Membership No:		
Notes			
1. 2. 3.	†This report is to be given by an accountant as defined in the 288 of the Income-tax Act,1961.	•	
STAT	ANNEXURE TO FORM NO SECTION A TEMENT OF PARTICULARS REQUIRED FOR THE PURPOSI		TION UNDER SECTION 35D
1. 2.	Date of commencement of business Where the deduction is claimed with reference to the expendite connection with the extension of the industrial undertaking or the anew industrial unit, the date on which the extension was continuous unit commenced production or operation	e setting up of	

*3.	Qualifying amount of expenditure: † (a) Expenditure in connection with-		
	(i) preparation of feasibility report	Rs	
	(ii) preparation of project report	Rs	
	(iii) conducting market survey or any other survey necessary	13	
	for the business of the assessee	Rs	
	(iv) engineering services relating to the business of the	10	
	assessee	Rs	
	(b) Legal charges for drafting any agreement between the assessee and any other person for any purpose relating to the setting up or conduct of the business of the assessee	10,,,,,	
	6 1	Rs	
	TOTAL	Rs	
	Whether Form No. 3AF has been filed as per the provisions of rule 6ABBB?	Yes/No	
‡4.	Cost of the project, i.e., actual cost of:		
•	(i) land and buildings (including expenditure on development)		
	(ii) leaseholds	Rs	
	(iii) plant and machinery	Rs	
	(iv) furniture and fittings	Rs	
	(v) railway sidings	Rs	

		Ks	
	TOTAL	Rs	
_			
5.	Deduction claimed under section 35D	Rs	
Place.		Signed:	
Date		Accountant	
Dute.	***************************************		
		Address:	
		Membership N	lo:
STA	SEC FEMENT OF PARTICULARS REQUIRED FOR T	TION B THE PURPOSES OF DEDUC	TION UNDER SECTION 35E
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4	N () 6 : 1()	1 ' 1 '	
1.	Name(s) of mineral(s) or group(s) of associate		
	respect of which operation relating to prospecting	or development	
	were undertaken		
2.	Year of commercial production		
		•••••	•••••
3.	Qualifying amount of expenditure:		
37		A (. C 1'4	(C) 11(1) D
	in which expenditure was incurred	Amount of expenditure	e (Give details) Rs.
1.			
2.			
3.			
4.			
5.			
٥.			
Place		Signed ·	

Date.		Accountant	
		Name:	
		Address:	
		Membership N	lo:
*Whe	re the qualifying expenditure was incurred during	more than one year year-y	vise details of the expenditure
	re the qualifying expenditure was incurred during	g more than one year, year-v	vise details of the expenditure
	re the qualifying expenditure was incurred during be given.	g more than one year, year-v	vise details of the expenditure
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	Expenditure in connection with:*			diture ir	ncurred								
	Nature of activity (See Note 1) out by assessitself (Y/N)		address of the person (s) per		f Whether the person (other (s)than assessee itself), has prior experience in carrying out the activity (Y/N)				If tax deducted at source, then provide:				
						Paid in Cash	Paid other than in cash		Amount of tax deducted (in Rs.)	Section under which tax is deducted			
a.	Preparation of feasibility report												
b.	Preparation of project report												
c.	Conducting												
	market survey or any other survey necessary for business of the assessee												
d.	Engineering services relating to the business of the assessee												
*Drop	l··· down to be pro	ovided											
			declare that what		erification ed above is true t	to the bes	st of m	y knov	wledge ar	d belief.			

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[भाग II—खण्ड 3(i)] भारत का राजपत्र : असाधारण 11

Note:

- 1. In case there is more than one person carrying out the activity, separate details to be filled.
- 2. If carried out by the assessee itself, write "SELF".".

[Notification No. 54/2023/ F. No. 370142/24/2023-TPL]

JIVITESH ANAND, Under Secy. (Tax Policy and Legislation Division)

Note: The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide notification number S.O. 969 (E), dated the 26th March, 1962 and was last amended vide notification number G.S.R. 519 (E), dated 18.7.2023.