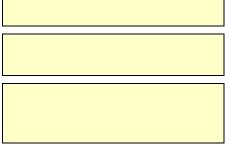
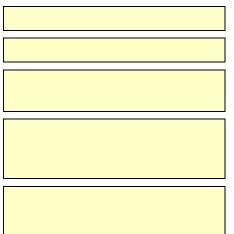
## FORM NO. 3CEG

## [See sub-rule (3) of rule 10UB]

## Form for making the reference to the Commissioner by the Assessing Officer u/s 144BA(1)

- **1.** Name and address of the assessee
- **2.** PAN
- 3. Status (Individual/Company etc.)
- 4. Residential status
- **5.** Assessment year(s) in respect of which the proceedings under section 144BA are proposed to be invoked :
  - (a) Assessment years for which proceedings are pending
  - (b) Other assessment years proposed to be covered
- 6. Factual matrix of the arrangement entered into by the assessee including details of other parties.
- 7. Details of tax benefit (assessment year-wise) arising under the arrangement:—
  - (*i*) to the assessee
  - (*ii*) to all parties to the arrangement
- 8. Brief facts in respect of computation of tax benefit
- **9.** Whether obtaining the tax benefit is the main purpose of the arrangement or part of the arrangement?
- **10.** Whether notice under sub-rule (1) of rule 10UB has been served on the assessee, if yes date of service of the notice.
- **11.** Summary of the reply of the assessee in response to the notice.





- **12.** Indicate which of the following conditions is satisfied by the arrangement (along with basis of such conclusion)
  - (*a*) creates rights, or obligations, which are not ordinarily created between persons dealing at arm's length;
  - (b) results, directly or indirectly, in the misuse, or abuse, of the provisions of this Act;
  - (c) lacks commercial substance or is deemed to lack commercial substance under section 97, in whole or in part; or
  - (*d*) is entered into, or carried out, by means, or in manner, which are not ordinarily employed for *bona-fide* purposes.
- **13.** Brief reasons for seeking declaration of the arrangement as impermissible avoidance arrangement.
- **14.** Consequences in relation to tax likely to arise if the arrangement is declared as an impermissible avoidance arrangement
- **15.** The last date for completion of assessment or reassessment proceedings.

Name &	Designation of Assessing Officer

Place: ..... 1. Commissioner of Income-tax

Date: .....

1				

(DD/MM/YYYY)

