

INCOME-TAX RULES, 1962

FORM NO. 3CEAA

[See rule 10DA]

MASTER FILE

Report to be furnished under sub-section (4) of section 92D of the Income-tax Act, 1961

PART – A

- 1. Name of the assessee –*
- 2. Address of the assessee –*
- 3. Permanent account number of the assessee –*
- 4. Name of the international group of which the assessee is a constituent entity –*
- 5. Address of the international group of which the assessee is a constituent entity –*

6. *Accounting Year for which the report is being submitted –*
7. *Number of constituent entities of the international group operating in India –*
8. *Name, permanent account number and address of all the constituent entities included in item No. 7-*

<i>Serial Number</i>	<i>Name of the constituent entities of the international group</i>	<i>Permanent account number of the constituent entities of the international group</i>	<i>Address of the constituent entities of the international group</i>

PART – B

1. *List of all entities of the international group along with their addresses –*

<i>Serial Number</i>	<i>Name</i>	<i>Address</i>

2. *Chart depicting the legal status of the constituent entity and ownership structure of the entire international group–*
3. *Written description of the business of the international group during the accounting year in accordance with clause (c) of sub-rule (1) of rule 10DA containing the following, namely:-*
 - (i) *the nature of the business or businesses;*
 - (ii) *the important drivers of profits of such business or businesses;*
 - (iii) *a description of the supply chain for the five largest products or services of the international group in terms of revenue and any other products including services amounting to more than five per cent. of the consolidated group revenue;*
 - (iv) *a list and brief description of important service arrangements made among members of the international group, other than those for research and development services;*
 - (v) *a description of the capabilities of the main service providers within the international group;*
 - (vi) *the transfer pricing policies for allocating service costs and determining prices to be paid for intra-group services;*
 - (vii) *a list and description of the major geographical markets for the products and services offered by the international group;*
 - (viii) *the functions, assets and risks analysis of the constituent entities of the international group that contribute at least ten per cent. of the revenues or assets or profits of such group; and*
 - (ix) *a description of the important business restructuring transactions, acquisitions and divestments.*
4. *Description of the overall strategy of the international group for the development, ownership and exploitation of intangible property, including location of principal research and development facilities and their management –*
5. *List of all entities of the international group engaged in development of intangible property and in management of intangible property along with their addresses –*

<i>Serial Number</i>	<i>Name of the entity of the international group</i>	<i>Address of the entity of the international group</i>

6. List of all the important intangible property or groups of intangible property owned by the international group along with the names and addresses of the group entities that legally own such intangible property –

Serial Number	Intangible property /group of intangible property	Name of the entity who legally owns the intangible property/group of intangible property	Address of the entity

7. List and brief description of important agreements among members of the international group related to intangible property, including cost contribution arrangements, principal research service agreements and license agreements –

8. Description of the transfer pricing policies of the international group related to research and development and intangible property –

9. Description of important transfers of interest in intangible property, if any, among entities of the international group, including the names and addresses of the selling and buying entities and the compensation paid for such transfers –

10. Detailed description of the financing arrangements of the international group, including the names and addresses of the top ten unrelated lenders –

11. List of group entities that provide central financing functions, including their addresses of operation and of effective management –

12. Detailed description of the transfer pricing policies of the international group related to financing arrangements among group entities –

13. A copy of the annual consolidated financial statement of the international group –

14. A list and brief description of the existing unilateral advance pricing agreements and other tax rulings in respect of the international group for allocation of income among countries –

I son/daughter/wife* of Shri hereby declare that I am furnishing the information in my capacity as (designation) of(name of the assessee) and I am competent to furnish the said information and verify it.

Place:

.....
Signature**

Date:

.....
Address of the declarant

.....
PAN of the declarant

Note 1: *Strike off whichever is not applicable.

**This form has to be signed by the person competent to verify the return of income under section 140.