

FORM NO. 10CCBD
Report of accountant under section 80-IB(11C)
(See rule 18DDA)

1. Name of the assessee : _____
2. PAN : _____
3. Status : _____
4. Ownership of the hospital : _____
- (a) Whether the hospital is owned by the assessee Yes No
- (b) (i) if no, name of the owner : _____
- (ii) whether the owner is a person referred to in section 40A(2)(b) : Yes No
5. Name and address of the hospital : _____
6. Date of commencement of medical services : _____
7. Initial assessment year : _____
8. Approval from the local authority under the local regulation (attach a copy of the approval in the initial assessment year) :

	<i>Approval</i>	<i>Issuing authority</i>	<i>Approval date and number</i>
(a)	Permission for construction of the hospital	_____	_____
(b)	Completion or occupation certificate	_____	_____

9. Location of the hospital :
- (i) Name of the locality/area in which the hospital is located : _____
- (ii) Whether the said locality/area is within the jurisdiction of any of the excluded area : Yes No
10. Technical specifications of the hospital :
- (a) Number of beds for the patients : _____
- (b) Whether an operation theatre is provided : Yes No
- (c) Whether a labour room is provided : Yes No
- (d) Whether a pathological laboratory is : Yes No

maintained in the hospital

(e) Number of qualified doctors available in the hospital (round the clock)

(f) Number of qualified nurses available in the hospital (round the clock)

(g) Whether hospital is equipped to handle emergency cases

Yes

No

(h) Whether facilities in the nature of Magnetic Resonance Imaging (MRI)/Electrocardiogram (ECG) are available

Yes

No

11. Details relating to computation of deduction :

(a) Total receipts from the business of operating and maintaining a hospital

: Rs.

(b) Other receipts of the undertaking

: Rs.

(c) Profits derived from the business of operating and maintaining a ***hospital not located in excluded area

: Rs.

(d) Deduction under section 80-IB(11C)

: Rs.

Declaration

*I/We have examined the balance sheet of the above undertaking styled** _____ and belonging to the assessee M/s _____ (Permanent Account No. _____) as at _____ and the profit and loss account of the said undertaking for the year ended on that date which are in agreement with the books of account maintained at the head office at _____ and branches 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 undertaking aforesaid visited by *me/us so far as appears from *my/our examination of books, and proper returns adequate for the purposes of audit have been received from branches not visited by *me/us, subject to the comments given below:—

*In my/our opinion, the undertaking satisfies the conditions stipulated in sub-section (11C) of section 80-IB and the amount of deduction claimed under this section is as per the provisions of the Income-tax Act, and

In *my/our opinion and to the best of *my/our information and according to explanations given to *me/us, the said accounts given a true and fair view—

(i) in the case of the balance sheet, of the state of affairs of the above named undertaking as at _____, and

(ii) in the case of the profit and loss account, of the profit or loss of the undertaking for the accounting year ending on

Place

Date

Signed

*****Accountant*

Notes :

1. *Delete whichever is not applicable.
2. **Here give name and address.
3. ***Please provide profit and loss account and balance sheet of the undertaking.
4. ****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.