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.	(DD/MM/YYYY)

Date: .... *Name & Designation of Assessing Officer*

Place: ....

1. Commissioner of Income-tax ....