

FORM NO. 10CCBC

(See rule 18DD)

Audit report under section 80-IA(11B)

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) :

Approval

Issuing authority

Approval date and number

(a) Permission for construction of the hospital

(b) Completion certificate

9. Location of the hospital :
- (i) Name of the locality/area in which the hospital is situated.
- (ii) Whether the said locality/area is within the jurisdiction of a municipality or Cantonment Board (please also indicate the name of the municipality/Cantonment Board) Yes No
- (a) If yes, please indicate the population size of the locality/area in which the hospital is situated (as per 2001 census)
- (b) If no, please indicate the distance of

such area from the local limits of the municipality or Cantonment Board

10. Technical specifications of the hospital :

(a) Number of beds for the patients

(b) Whether an operation theatre is provided

<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
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(c) Whether a labour room is provided

<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
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(d) Whether a pathological laboratory is maintained in the hospital

<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
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(e) Number of qualified doctors available in the hospital (Round the clock)

(f) Number of nurses available (Round the clock)

(g) Whether hospital is equipped to handle emergency cases

<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
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(h) Whether the facilities in the nature of Magnetic Resonance Imaging (MRI) / Electrocardiogram (ECG) are available

<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
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11. Details relating to computation of deduction :

(i) Total receipts from the business of operating and maintaining a hospital in a rural area

(ii) Other receipts of the undertaking

(iii) Transactions by the undertaking with a related concern of the assessee, or another undertaking of the assessee or the owner of the undertaking

[Related concern is a person within the meaning of section 40A(2)(b)]

Nature of the related persons/ concerns

Transaction (Please specify Nature and amount)

(a) Rs.

(b) Rs.

(c) Rs.

(d) Rs.

(iv) Profits derived from the business of operating and maintaining a hospital in a rural area***

(v) Deduction under section 80-IB(11B) (amount in rupees)

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 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 _____

Signature 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.