

**FORM NO. 3CEFA**

[See sub-rule (1) of <sup>1</sup>[rule 10TE]\*]

**Application for Opting for Safe Harbour**

To,

The Assessing Officer

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.....

Sir/Madam,

I propose to opt for the safe harbour rules under section 92CB of the Income-tax Act, 1961 read with rule 10TA to rule 10TG of Income-tax Rules, 1962. In this regard the particulars are as under:

**1. General :**

(a) Full name of the assessee:

(b) [Permanent Account Number or Aadhaar Number]:

(c) Address of the assessee:

(d) Nature of business or activities of the assessee:#

(e) Status

(f) whether the option is to be exercised for one assessment year? yes/no

(i) if yes, following details be provided,—

(1) previous year ended

(2) assessment year

(3) date of furnishing of return of income for the assessment year

(ii) if no, following details be provided,—

(1) assessment years for which the option is exercised;

(2) date of furnishing of return of income in respect of the first of the assessment years mentioned in (1)

**2. Eligible International Transaction :**

Sl. No.	Particulars in respect of eligible international transaction	Remarks
1.	Has the eligible assessee entered into any international transaction in respect of the provision of software development services referred in item (i) of rule 10TC?  If Yes, provide the following details* :—  (a) Name and address of the associated enterprises (AE) with whom the eligible international transaction has been entered into.	Yes/No

1. Substituted for "rule 10" by the Income-tax (Ninth Amendment) Rules, 2020, w.r.e.f. 1-4-2020.

	<p>(b) Name of the country or territory in which AE(s) is located.</p> <p>(c) Whether country or territory is a no tax or low tax country or territory as defined in rule 10TA.</p> <p>(d) Description of the eligible international transaction.</p> <p>(e) Amount received or receivable for the services provided.</p> <p>(f) Operating profit margin in relation to operating expense declared.</p> <p>(g) Whether transfer price is in accordance with the circumstances specified under rule 10TD.</p>	<p>Yes/No <input type="checkbox"/></p>
2.	<p>Has the eligible assessee entered into any international transaction in respect of the provision of information technology enabled services referred to in item (ii) of rule 10TC?</p> <p>If Yes, provide the following details*:</p> <p>(a) Name and address of the associated enterprises with whom the eligible international transaction has been entered into.</p> <p>(b) Name of the country or territory in which AE(s) is located.</p> <p>(c) Whether country or territory is a no tax or low tax country or territory as defined in rule 10TA.</p> <p>(d) Description of the eligible international transaction.</p> <p>(e) Amount received for the services provided.</p> <p>(f) Operating profit margin in relation to operating expense declared.</p> <p>(g) Whether transfer price is in accordance with the circumstances specified under rule 10TD.</p>	<p>Yes/No <input type="checkbox"/></p> <p>Yes/No <input type="checkbox"/></p>
3.	<p>Has the eligible assessee entered into any international transaction in respect of the provision of knowledge processes outsourcing services referred to in item (iii) of rule 10TC?</p> <p>If Yes, provide the following details*:</p> <p>(a) Name and address of the associated enterprises with whom the eligible international transaction has been entered into.</p> <p>(b) Name of the country or territory in which AE (s) is located.</p> <p>(c) Whether country or territory is a no tax or low tax country or territory as defined in rule 10TA.</p> <p>(d) Description of the eligible international transaction.</p> <p>[(e) Employee cost in relation to operating expense declared]</p> <p>[(f) Amount received for the services provided.</p> <p>[(g) Operating profit margin in relation to operating expense declared.</p> <p>[(h) Whether transfer price is in accordance with the circumstances specified under rule 10TD.</p>	<p>Yes/No <input type="checkbox"/></p> <p>Yes/No <input type="checkbox"/></p>
4.	<p>Has the eligible assessee advanced intra-group loans as referred to in item (iv) of rule 10TC?</p> <p>If Yes, provide the following details*:</p>	<p>Yes/No <input type="checkbox"/></p>

	<p>(a) Name and address of the associated enterprises with whom the eligible international transaction has been entered into.</p> <p>(b) Name of the country or territory in which AE(s) is located.</p> <p>(c) Whether country or territory is a no tax or low tax country or territory as defined in rule 10TA.</p> <p>(d) Description of the eligible international transaction.</p> <p>[(e) Currency of denomination of the amount of loan for each loan transaction.</p> <p>(f) Whether credit rating of AE has been done? If yes, the credit rating rank and the name of the credit rating agency.]</p> <p>[(g)] The rate at which interest has been charged in respect of each lending.</p> <p>[(h)] Whether transfer price is in accordance with the circumstances specified under rule 10TD.</p>	<p>Yes/No <input type="checkbox"/></p>
5.	<p>Has the eligible assessee provided corporate guarantee(s) as referred to in item (v) of rule 10TC?</p> <p>If Yes, provide the following details*:</p> <p>(a) Name and address of the associated enterprises with whom the eligible international transaction has been entered into.</p> <p>(b) Name of the country in which AE(s) is located.</p> <p>(c) Whether country or territory is a no tax or low tax country or territory as defined in rule 10TA.</p> <p>(d) Description of the eligible international transaction.</p> <p>(e) The rate at which the commission or fee has been charged in respect of the transaction declared.</p> <p>(f) Whether AE is required to be credit rated, if yes, the credit rating and the name of rating agency.</p> <p>(g) Whether transfer price is in accordance with the circumstance specified under rule 10TD.</p>	<p>Yes/No <input type="checkbox"/></p> <p>Yes/No <input type="checkbox"/></p>
6.	<p>Has the eligible assessee entered into any international transaction in respect of the provision of contract research and development services wholly or partly relating to software development services as referred to in item (vi) of rule 10TC?</p> <p>If Yes, provide the following details*:</p> <p>(a) Name and address of the associated enterprises (AE) with whom the eligible international transaction has been entered into.</p> <p>(b) Name of the country or territory in which AE(s) is located.</p> <p>(c) Whether country or territory is a no tax or low tax country or territory as defined in rule 10TA.</p> <p>(d) Description of the eligible international transaction.</p> <p>(e) Amount received for the services provided.</p> <p>(f) Operating profit margin in relation to operating expense declared.</p> <p>(g) Whether transfer price is in accordance with the circumstances specified under rule 10TD.</p>	<p>Yes/No <input type="checkbox"/></p> <p>Yes/No <input type="checkbox"/></p>

7.	<p>Has the eligible assessee entered into any international transaction in respect of the provision of contract research and development services wholly or partly relating to generic pharmaceutical drugs as referred to in item (vii) of rule 10TC?</p> <p>If Yes, provide the following details*:</p> <p>(a) Name and address of the associated enterprises (AE) with whom the eligible international transaction has been entered into.</p> <p>(b) Name of the country or territory in which AE(s) is located.</p> <p>(c) Whether country or territory is a no tax or low tax country or territory as defined in rule 10TA.</p> <p>(d) Description of the eligible international transaction.</p> <p>(e) Amount received for the services provided.</p> <p>(f) Operating profit margin in relation to operating expense declared.</p> <p>(g) Whether transfer price is in accordance with the circumstance specified under rule 10TD</p>	<p>Yes/No <input type="checkbox"/></p> <p><input type="checkbox"/></p> <p>Yes/No <input type="checkbox"/></p>
8.	<p>Has the eligible assessee entered into any international transaction in respect of manufacturing and export of core auto components as referred to in item (viii) of rule 10TC?</p> <p>If Yes, provide the following details*:</p> <p>(a) Name and address of the associated enterprises (AE) with whom the eligible international transaction has been entered into.</p> <p>(b) Name of the country or territory in which AE(s) is located.</p> <p>(c) Whether country or territory is a no tax or low tax country or territory as defined in rule 10TA.</p> <p>(d) Description of the eligible international transaction.</p> <p>(e) Amount received or receivable in relation to such transaction.</p> <p>(f) Operating profit margin in relation to operating expense declared.</p> <p>(g) Whether transfer price is in accordance with the circumstance specified under rule 10TD.</p>	<p>Yes/No <input type="checkbox"/></p> <p><input type="checkbox"/></p> <p>Yes/No <input type="checkbox"/></p>
9.	<p>Has the eligible assessee entered into any international transaction in respect of manufacturing and export of non-core auto components as prescribed in item (ix) of rule 10TC?</p> <p>If Yes, provide the following details*:</p> <p>(a) Name and address of the associated enterprises (AE) with whom the eligible international transaction has been entered into.</p> <p>(b) Name of the country or territory in which AE(s) is located.</p> <p>(c) Whether country or territory is a no tax or low tax country or territory as defined in rule 10TA.</p> <p>(d) Description of the eligible international transaction.</p> <p>(e) Amount received or receivable in relation to such transaction.</p> <p>(f) Operating profit margin in relation to operating expense declared.</p> <p>(g) Whether transfer price is in accordance with the circumstance</p>	<p>Yes/No <input type="checkbox"/></p> <p><input type="checkbox"/></p> <p>Yes/No <input type="checkbox"/></p>

	specified under rule 10TD.	
[10.]	<p>Has the eligible assessee entered into any international transaction in respect of receipt of low value-adding intra-group services as referred to in item (x) of rule 10TC?</p> <p>If yes, provide the following details:</p> <p>(a) Name and address of the associated enterprises (AE) with whom the eligible international transaction has been entered into.</p> <p>(b) Name of the country or territory in which AE(s) is located.</p> <p>(c) Whether country or territory is a no tax or low tax country or territory as defined in rule 10TA.</p> <p>(d) Description of the eligible international transaction.</p> <p>(e) Amount paid or payable in relation to such transaction.</p> <p>(f) Mark-up charged in per cent.</p> <p>(g) Whether transfer price is in accordance with the circumstances specified under rule 10TD.</p>	Yes/No] <input type="text"/>

I declare that to the best of my knowledge and belief, the information furnished herein is correct and truly stated.

*Yours faithfully,*

Place :

Date :

*Signature*

*Name*

*Designation/Capacity*

*Address*

**Notes :**

#Details of the assessee as per rule 10TB to be provided.

\*Details for the relevant assessment year or first of the relevant assessment years, as the case may be, to be provided.

- Particulars of each eligible international transaction should be reported separately along with transfer price declared.
- The application should be signed by the person authorised to sign the return of income under section 140.