

¹[Form No. 10-IJ

Certificate to be issued by accountant under clause (23FF) of section 10 of the Income-tax Act, 1961

[See sub-rule (3) of rule 2DD]

I/We _____ have examined the books of account, if any, and other documents, including the annual statement in Form No. 10-II, showing the particulars of income of the nature of capital gains, arising or received by _____ (name of the specified fund), on account of transfer of share of a company resident in India, by the specified fund to the extent attributable to units held by non-resident (not being a permanent establishment of a non-resident in India) which is exempt under clause (23FF) of section 10 of the Act and the total income exempt under the said clause for the previous year ending _____ ,

2. I/We declare that the above particulars are true and correct to the best of my/our knowledge and belief.

Place _____

Date _____

(Signature with name of the accountant)

- Instructions:**
- 1 Where the specified fund has floated multiple schemes, the specified fund shall separately furnish the annual statement of exempt income in Form No. 10-II for each scheme; and
 2. All amounts to be mentioned in Indian rupees.]

1. Inserted by the Income-Tax (Thirty-Fourth) Amendment Rules, 2021, w.e.f. 27-12-2021.