**Form 3CEAA**

The Report to be furnished under sub-section (4) of section 92D of the Income Tax Act, 1961 read with rule 10DA of Income Tax Rules, 1962.

Parts of the form:

There are two parts of form

**Part A** : For every entity having international transaction during the year.

A) Consolidated group revenue is more than Rs. 5,000 Millions.

**Part B** : For an Entity having an international transaction and fulfilling two conditions:

B) (i) Value of international transactions exceed Rs. 500 millions.

**OR**

(ii) Value of sale, transfer, lease or use of intangible property is more then`100 Millions.

**Form 3CEAA furnished to Whom?**

Both Part A and Part B are furnished to “Director General of Income Tax (Risk Assessment)” {DGIT(RA)}

**Cut-off date to file Form 3CEAA:**

Report in form 3CEAA shall be furnished to DGIT(RA) on or before the due date for furnishing the return of income as specified in section 139(1).

**Information required in form 3CEAA at the time of filling**

**Information required in form 3CEAA (Part A):**

* Name, address and PAN of assessee.
* Name and address of International group of which assessee is a constituent entity.
* Accounting year for which report is being submitted.
* Number of constituent entities of the international group operating in India.
* Name, address and PAN of all other constituents entities operating in India.

**Information required in form 3CEAA (Part B):**

* List (name and address) of all entities of the international group.
* Chart of ownership structure of all entities of international group.
* Nature and profit drivers of businesses.
* Description of supply chain for largest five product or services of the international group in the term of revenue, and other product or service having more then 5% of the consolidated group revenue.
* A list and brief description of important service arrangement made among members of the international group except R&D services.
* TP Policy for transactions made between members entities of group.
* List of major geographical markets of international group.
* List of Functions, assets and risk analysis of the constituent entities of group which contribute more then 10% of revenue or assets or profit of group.
* Description of important business restructuring, acquisitions and divestments transactions.
* Description of the overall strategy of the international group for development, ownership and exploration of intangible asset including location of principal R&D facilities and their management.
* List of all entities and address which engaged in development and management of intangible property.
* List of all intangible property of group, ownership entity and their address.
* List and brief description of important agreement among members of group. Description of TP Policy of group related to R&D and intangible property.
* Details of transactions of transfer of intangible property among members of group-

1. Name of Buying and selling entity.

2. Compensation paid for such transfer.

* Detail description of the financial arrangements of group including name and address of top 10 unrelated lenders.
* Name and address of group entities that provide financial functions.
* Detail of TP policy of group for financial arrangement among group entities.
* Copy of consolidated financial statement of group.