**Form 3CEAB**

Intimation by a designated constituent entity, resident in India, of an international group for the purposes of section 92D(4)of the Income Tax Act, 1961 read with Rule 10DA of Income Tax Rules, 1962.

**Object of form 3CEAB:**

Where there are more then one constitute entities resident in India of an international group then in such a case, this form shall decide that which entity shall file form 3CEAA.

**To whom form 3CEAB furnished .?**

This form is also furnished to *“Director General of Income Tax (Risk Assessment)” {DGIT(RA)}*

**Cut-off date to file Form 3CEAB to DGIT (RA):**

* Wording of Law:

The intimation shall be made at least 30 Days before the due date of filling the report 3CEAA.

* Our Comments:

Due date of filling of 3CEAA is 30th November and due date for filling form 3CEAB is 30 days before the date of filling form 3CEAA i.e. Due date for filling form is 31st October.

As we know that due date for form 3CEAA for FY 2016-17 is 31st March,2018, so as per above provisions due date for form 3CEAB shall be 1st March,2018.

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

**Information required in form 3CEAB:**

* Name, address and PAN of designated constituent entity.
* Name of International group.
* Name and address of the parent entity of the international group.
* The Country of residence of the parent entity.
* Accounting year for which report is being submitted.