

FORM NO. 3CE

[See rule 6G(2)(b)]

Statement of particulars in the case of a person carrying on profession

1. Books of account examined
2. Method of accounting employed (Indicate whether there is any change from the method of accounting employed in the immediately preceding previous year)
3. Amount of expenditure incurred by the assessee by way of, or on, -
 - i. capital expenditure debited to the profit and loss account/the income and expenditure statement
 - ii. personal expenses debited to the profit and loss account/the income and expenditure statement
 - iii. traveling including foreign travel (Indicate the expenditure in excess of the limits laid down in rule 6D of the Income-tax Rules, 1962 and attach a statement showing how such expenditure has been arrived at. Also, attach a list of names of persons in case of foreign travel)
 - iv. entertainment (including the amount of entertainment allowance paid to any employee or other person)
 - v. *fees or other remuneration paid in excess of Rs. 10,000 to any person (other than an employee of the assessee) for any assessment year for services specified in clauses (a) and (b) and advice in connection with any matter specified in clause (c) of sub-section (12) of section 40A*
 - vi. payments made to clubs
4. Where the assessee is a firm, details of payments by way of interest, salary, bonus, commission or remuneration to the partners of the firm.
5. Details of expenditure referred to in section 40A :
 - a. Particulars of all payments made to persons specified in section 40A(2)(b)
 - b. Particulars of payments [except in the cases and circumstances specified in clauses (a) to (l) of rule 6DD of the Income-tax Rules, 1962] in excess of Rs. 10,000 made otherwise than by a crossed cheque or crossed bank draft-Section 40A(3)
 - c. Provision for payment of gratuity-Section 40A(7)
 - d. Sums paid by the assessee as an employer which are not allowable under section 40A(9)
6. Any tax, duty or other sum-
 - i. debited to the profit and loss account/the income and expenditure statement but not paid during the previous year, or
 - ii. paid during the previous year but allowed as a deduction in any earlier year. -Section 43B