

<sup>1</sup>[FORM NO. 3CEFC  
[See sub-rule (1) of rule 10TIA]  
[e-Form]

**Application for opting for safe harbour for income referred to in clause (i) of sub-section (1) of section 9 chargeable to tax under the head "Profits and gains of business or profession"**

To,  
The Assessing Officer

.....  
Sir/Madam,

I propose to opt for the safe harbour rules under section 92CB of the Income-tax Act, 1961 (43 of 1961), read with rules 10TI to 10TIC of the Income-tax Rules, 1962. In this regard the particulars are as under:

**1. General:**

- (a) Full name of the assessee:
- (b) Permanent Account Number:
- (c) Address of the assessee:
- (d) Nature of business or activities of the assessee:
- (e) Status:
- (f) Assessment Year:

**2. Eligible Business**

Sl. No.	<i>Particulars in respect of eligible business</i>	<i>Remarks</i>
1.	Whether the assessee is an eligible assessee as referred to in clause (a) of rule 10TI?	Yes/No
2.	Whether the assessee is carrying on the eligible business of selling of raw diamonds as referred to in clause (b) of rule 10TI?	Yes/No
3.	If reply to question at Sl. Nos. (1) and (2) is yes, provide the following details:	
	(a) Description of the eligible business.	
	(b) Gross receipts of the eligible business	
	(c) 4% of the gross receipts referred to in item (b) above	
	(d) Whether the assessee is carrying on any other business other than the eligible business of selling of raw diamonds	

	(e) If reply to item (d) referred above is yes, description of such other business(es)	
	(f) Profits of such other business chargeable to tax under the head "Profits and gains of business or profession"	

I declare that the information furnished herein is correct and truly stated.

Place: .....

Date: .....

Yours faithfully,

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Signature

.....

Name

.....

Designation/Capacity

.....

Address

**Note .-**The application shall be verified by the person authorised to verify the return of income under section 140.]

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1. Inserted by the IT (Tenth Amdt.) Rules, 2024, w.e.f. **29-11-2024.**