

FORM NO. 11

Application for entering into an agreement with the Department of Scientific and Industrial research for cooperation in In-house research development facility and for audit of accounts maintained by the facility

Part A: Particulars of the company						
1.	Name		(refer Note 1)			
2.	Address of the registered office		(refer Note 2)			
3.	Permanent Account Number					
4.	Email id					
5.	Contact number		Country Code	Number		
6.	Details of the Chief Commissioner of Income-tax having jurisdiction over the company		Designation			
			Address			
7.	(a) Nature of business of the company		<ul style="list-style-type: none"> • Business of Biotechnology • Manufacture/production of eligible article or thing, which is not specified in Schedule XIII 			
	(b) If answer to (a) above is manufacture/production of eligible article or thing, please specify product					
8.	Annual production of eligible products during the past three tax years:					
	Sl. No.	Tax year	Annual production			
	(i)					
	(ii)					
	(iii)					
9.	Annual expenditure on scientific research for the past three tax years:					
	Sl. No. (A)	Tax year (B)	Expenditure in Land & Building (C)	Capital Expenditure other than expenditure mentioned in (C) (D)	Revenue Expenditure (E)	Total annual expenditure (F) (C) +(D)+(E)
	(i)					
	(ii)					
	(iii)					
10.	Details of existing in-house research and development facilities for scientific research			Nature of the facility		
				Address	(refer Note 2)	
11.	Details of recognition for the existing in-house research and development facility by Department of Scientific and Industrial Research			Registration number		
				Date of recognition	(dd/mm/yyyy)	
				Validity of recognition		

12.	Proposed objectives of scientific research contemplated by the company	
-----	--	--

Part B: Agreement between the company and Department of Scientific and Industrial Research

This Agreement is entered into between the company _____ (hereinafter referred to as the First Party) and the Department of Scientific and Industrial Research (DSIR) (hereinafter referred to as the Second Party) wherein:

1. The First Party shall maintain an in-house Research & Development facility to be approved by the Second Party,
2. The First Party shall provide full co-operation to the Second Party in carrying out the Research and Development work relating to biotechnology or manufacture or production of eligible article or thing under section 45(2) of the Act,
3. The First Party shall co-operate fully in carrying out Research & Development work and maintain separate accounts for capital and revenue expenditure, which shall be annually audited as prescribed, and a copy of which has to be attached with the return of income under section 263(1)(a) of the Act for each tax year in order to claim deduction under section 45(2) of the Act,
5. Subject to the First Party meeting the conditions specified under section 45(2), and on being satisfied of the feasibility of the said in-house Research and Development facility in terms of its objectives and of the genuineness of the expenditure on said Research and Development facility by the First Party, the Second Party shall submit its report/s in relation to the approval of the said facility to the Chief Commissioner of Income-tax having jurisdiction over the First Party within 120 days from the date on which first party makes application in the Form No. 11.

Signed on this ____ day of _____ month of ____ year

Signature of Principal Officer on behalf of the First Party
(Name, Designation and Address)

Place: Date:

Signature of Witness
(Name and Address)

Place: Date:

Signature of competent authority on behalf of the Second Party
(Name, Designation and Address)

Place: Date:

Signature of Witness
(Name and Address)

Place: Date:

PART C – DECLARATION AND UNDERTAKING BY THE COMPANY

I/we certify that the above information is true to the best of my/our knowledge and belief.

Further I/we undertake to:

1. Maintain separate accounts for capital and revenue expenditure on Research & Development work which shall be annually audited by an accountant as defined in section 515(3)(b) of the Act;
2. Attach a copy of such audited annual account with the return of income to be filed under section 263(1)(a) of the Act for each tax year in support of claim of deduction under section 45(2) of the Act for the relevant tax year;
3. Submit annual progress reports to the Secretary, Department of Scientific and Industrial Research.
4. Co-operate fully in carrying out scientific research and development work as per Section 45(2) of the Act.
5. Ensure that the company does not manufacture any product listed in the Thirteenth Schedule of the Act.
6. Ensure that the company shall reflect the capital and revenue expenditure on in-house research and development facility in the schedules/notes to accounts in the audited financial statement of the company prepared for the purposes of its annual report and for the purposes of computation of income-tax.
7. Submit the information as per Annexure-I and Annexure-II annually on or before the due date of filing of the return of income specified under section 263(1)(c) of the Act.
8. Ensure that the assets acquired by the approved facility are used only for approved purposes and shall not be disposed of without the approval of Secretary, Department of Scientific and Industrial Research.

Place:

Signature of the Principal Officer of the company

Date:

Name:

Designation:

Annexure-I

Information to be furnished separately in respect of each research and development facility approved by prescribed authority under section 45(2) of the Act.

Particulars		
1.	Name of the company	<i>(refer Note 1)</i>
2.	Address of the registered office	<i>(refer Note 2)</i>
3.	Permanent Account Number	
4.	Tax year	
5.	Other details to be enclosed as annexures	<i>(refer Note 3)</i>

DECLARATION

I (name of the authorized signatory) having Permanent Account Number in my capacity as (designation) of (name of the assessee), do hereby declare that what is stated above is true to the best of my knowledge and belief.

Place:

Signature of the Principal Officer of the company

Date:

Name:

Designation:

Annexure-II

Details of expenditure incurred on the research and development facility centre approved by the prescribed authority under section 45(2) of the Act.

Row No.	Particulars		
1.	Tax year		
2.	Location of the research and development facility		
3.	Details of expenditure:	A. (i) Land	.....
		(ii) Buildings	.....
		B. Capital Expenditure (other than land and building):	.....
		(i) Equipment	.....
		(ii) Others	.....
		(a) .....	.....
	(b) .....	.....
	(c) .....	.....
	(iii) .....	.....
	Total		
	C. Revenue expenditure:		
	(a).....	.....
	(b).....	.....
	(c) .....	.....
	Total	.....
4.	Total expenditure on the approved research and development centre (excluding land and building)		
5.	If any asset acquired in respect of development of scientific research and development facility is disposed of/transferred	Yes/No	
6.	If answer to 5 is Yes, then whether approval has been taken from Secretary, Department of Scientific and Industrial Research	Yes/No (refer Note 3)	
7.	Details of such assets disposed of/transferred	(refer Note 3)	

DECLARATION

I certify that above expenditure claimed is as per the guidelines issued by Department of Scientific and Industrial Research and is true and correct to the best of my knowledge and belief.

Place:

Signature of the Principal Officer of the company

Date:

Name:

Designation:

Notes:

1. The name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Block number iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. The following details shall be provided with respect to the mentioned Row No. as annexures, namely:

Annexure	With respect to	Particulars
A-1	Annexure I (Row No. 5)	A brief note on progress of each of the projects shown in the application to the prescribed authority at the time of approval. Any changes with regard to the scope of the projects as originally envisaged may be highlighted.
A-2		Details of any additional projects taken up during the tax year
A-3		Details of changes, if any, in the research and development infrastructure during the tax year
A-4		Details of research and development achievements and technologies commercialised during the tax year
A-5		Details of patents obtained and/or filed during the tax year
A-6		Details of any other changes in the approved research and development centre
A-7	Annexure II (Row No. 6)	A copy of letter of approval from Secretary, Department of Scientific and Industrial Research
A-8	Annexure II (Row No. 7)	Following details in respect of disposed/transferred asset shall be provided: (i) Description of the asset (ii) Consideration received on disposal/transfer of asset

4. Six sets of duly filled applications are to be submitted to the Secretary, Department of Scientific and Industrial Research.
5. Copy of latest Annual Report along with Balance Sheet has to be enclosed.
6. Enclose a copy of DSIR recognition of the in-house (R&D) centre.

7. Some of the information in the form would be pre-filled to the extent possible.
8. Amounts are in ₹ unless otherwise provided.