

FORM NO. 13

Report from an accountant to be furnished under Section 45(2) of the Act relating to in-house scientific research and development facility

I have audited the accounts of the in-house research and development facility of M/s ____ located at ____ which is approved under section 45(2) of the Act by the prescribed authority (Secretary, Department of Scientific and Industrial Research), vide order no. ____ dated ____.

I certify that,

(a) The company has maintained separate accounts for the research and development facility approved by Department of Scientific and Industrial Research under section 45(2) of the Act.

(b) The accounts have been *satisfactorily/not satisfactorily maintained.

(c) The expenditure certified is in *consonance/not in consonance with Department of Scientific and Industrial Research guidelines.

3. The details of expenditure as follows:

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 (i) expenditure directly related to research and development (a)..... (b)..... (c) Total

reported for the tax year is *correct/incorrect to the best of my/our knowledge and belief as per the result of the audit of the approved research and development facility carried out by me.

4. The research and development capital expenditure is reflected on page and revenue expenditure on page ... in the audited financial statement/annual report.

Place
Date

*Signature of the Accountant***

Name of the Accountant:
Member Registration Number:
Permanent Account Number:
Unique Document Identification Number (UDIN), if any:
Name of the proprietorship/ firm:
Firm Registration Number:

* Delete whichever is not applicable.

** This report has to be given by an Accountant.

Notes:

1. Accountant means an accountant as defined in section 515(3)(b) of the Act.
2. Amounts to be filled in ₹ unless otherwise provided.