

FORM NO. 46

Certification

I hereby agree to the determination of ALP as per the provisions of section 166(9) for the tax years < Prefill>, < Prefill> and < Prefill> [TY, TY+1 and TY+2].

I also certify the following:

- There has not been any material change in the analysis of the transaction(s) in respect of functions performed, taking into account assets employed and the risks assumed, in the table above for TY, TY+1 and TY+2.
- There has not been any material change in the business result or holding structure of the Associated Enterprise, or change in the Associated Enterprise in the table above during TY, TY+1 and TY+2 which impact the transactions or the functions performed, taking into account assets employed and the risks assumed.
- None of the Associated Enterprises in the table above is a resident of a jurisdiction which has been notified under section 176.
- There has not been any change in the contractual terms relevant to the transactions in the table above during TY, TY+1 and TY+2.
- Further, I declare that I will furnish the return of income as well as Form No. 48 for the tax year _____ [TY+2] by the due date as given in section 263(1) and section 172 respectively.

I declare that I have examined the information contained in this information, including the accompanying documents, and to the best of my knowledge and belief, the facts presented within this report and accompanying documents are true, comprehensive, and accurate.

Place:

Date:

Signature:

Name:

Notes:

1. The name shall include full name of the person.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. Where the region is a specified territory, the same may be mentioned.
4. Some of the information in the form would be pre-filled to the extent possible.
5. The amount mentioned in this form is to be filled in rupees unless stated otherwise.