

<sup>1</sup>[FORM No. 10-IEA

[See rule 21AGA]

**Application for exercise of option under clause (i) of sub-section (6) of section 115BAC or withdrawal of option under the proviso to sub-section (6) of section 115BAC of the Income-tax Act, 1961**

To,

The Assessing Officer

.....

.....

Sl.No.			
1.	Name	:	
2.	PAN	:	
3.	Status of the person referred to in sub-section(1A) of section 115BAC	:	
4.	Assessment year for which the form is being furnished	: yyyy - yy	
5.	Whether opting out of or re-entering the regime provided under sub-section (1A) of section 115BAC	: Opting out/ Re-entering	
6.	If re-entering as per inputs in 5, provide details of the option exercised earlier.	Date of exercising the option for opting out under clause (i) of sub-section (6) of section 115BAC in Form No. 10IEA	First assessment year for which the option was exercised.
		Dd/mm/yyyy	20....
7.	Whether having any Unit in International Financial Services Centre (IFSC), as referred to in sub-section (1A) of section 80LA ( if re-entering as per row 5)	: Yes/No	

1. Inserted by IT (Tenth Amdt.) Rules, 2023, w.e.f. 21-6-2023.

8.	If yes in 7, provide details regarding Units in IFSC: (Add number of columns depending on number of Units)		Unit 1	Unit 2	Unit 3
		(1)	(2)	(3)	(4)
		Name of Unit			
		Address of Unit			
		Nature of activities undertaken in Unit			

### Undertaking

I .....(Name in full and in block letters) having PAN.....son/daughter/wife of..... (in case of individual) do hereby declare that to the best of my knowledge and belief what is stated in the Form above is correct and complete. I further declare that I am furnishing such statement in my capacity as.....(designation) and that I am competent to make this declaration and furnish this Form.

I further declare that the person referred to at serial no. 1 having PAN at serial no. 2 has income under the head "Profits and gains from business or profession" during the assessment year referred to at serial no. 4.

I also declare re-entering sub-section (1A) of section 115BAC of the Act shall render the person referred to at serial no. 1 having PAN at serial no. 2 ineligible for opting out of sub-section (1A) of section 115BAC.

Place:

Date:

Yours faithfully,

*Signature\**.....

*Name*.....

*Designation*.....

*Address*.....

\*Signature of the person competent to verify the return of income of the Individual/ HUF / association of persons (other than a co-operative society)/body of individuals, whether incorporated or not/ an artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 in accordance with the provisions of section 140 of the Act.

**Note:** For status of the person one of the following codes to be selected:

Sl.No.		Code
(i)	Individual	1
(ii)	Hindu Undivided Family (HUF)	2
(iii)	association of persons (other than a co-operative society)	3
(iv)	Body of individuals, whether incorporated or not	4
(v)	An artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Act	5].