

# FORM 3CEAA

A consolidated information about the overview of the international group's global business operations and transfer pricing policies.

It is sufficient that if it is filed by any of the constituent entity located in India.

## Parts of the Form 3CEAA

### Part A -

For every constituent entity having international transactions during the year (No threshold).

### .Part B -

For an Entity having international transactions and fulfilling following two conditions:

- Consolidated group revenue is more than Rs. 500 crore (Rs. 5,000 million) and
- Aggregate value of international transactions exceeds Rs. 50 crore (Rs. 500 million) or
- Aggregate value of sale, transfer, lease, or use of the intangible property is more than Rs. 10 crore (Rs 100 million)

## When to file?

On or before furnishing the return of income as specified in section 139(1) i.e., **30/11/2023** for AY 23-24.

**Rs.5,00,000** penalty for non-furnishing of information and documentation.

## Penalty

## What does the Form 3CEAA contain?

**Typical details to be furnished here in are** - Overview of the group, its business activities, its intangibles, intra-group financing, financial and tax positions, description of supply chain for products or services, details on intra group service arrangement, policies for allocating service costs, description of major geographical markets, details on important business restructuring transactions, acquisitions and divestments.

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We would be happy to provide you our insight based on the expertise and guide you through the process.

For further enquiries contact  
Rashmi. D  
9900061369  
rashmi.d@sureshandco.com