R&D RECOGNITION AND APPROVAL PROCESS

Is your R&D Centre recognized by DSIR as an In-House R&D Centre?

NO

Is your R&D Centre approved by DSIR?

YES

Fill up the DSIR Recognition PROFORMA along with a list of other documents to get DSIR Recognition and enjoy Excise and Custom Benefits. For Getting Income Tax Benefits DSIR Approval is also required.

DOCUMENTS REQUIRED

1. Copy of Form 3C
3. Copy of DSIR Recognition Letter

NO

Engage in an Agreement of with DSIR by filling up Form 3CK (Agreement with DSIR for cooperation in In-House R&D Facility) and submitting it to DSIR along with the listed Documents

DOCUMENTS REQUIRED

A. Application in Income Tax prescribed Form 3C, giving address of each in-house R&D center recognized by DSIR duly signed by Managing Director and witness.
B. Copy of DSIR recognition letter for each of in-house R&D center.
C. Clearly defined objectives of R&D not exceeding 6 lines.
D. Latest audited financial statement along with annual report.
E. One page write-up clearly summarizing the R&D activities taken up separately at each of the R&D center/s recognized by DSIR.
H. Confirmation that the company does not manufacture any product listed in Schedule 11 of IT Act.
I. Total capital cost of in-house research facility, given break up of expenditure of complete Research facility including cost of equipment, land & building as on 31st March of last completed financial year.
J. An undertaking that the company shall reflect the capital and revenue expenditure on R&D in the schedules / notes to accounts in the audited financial statement of the Company prepared for the purpose of published annual report as well as for the purpose Of Income Tax returns.
K. A commitment that the company shall submit the desired information as per Annexure –IV of DSIR Guidelines every year for the approved period while filing the Income Tax returns.

To Avail Income Tax Benefits mentioned 35(2AB) R&D Centre needs to be approved. For this Form 3CL (Order of Approval of In-House R&D Centre u/s 35 2AB) ought to be filled up and submitted to DSIR year along with the listed Documents

1. A CD containing softcopy of application, corporate presentation and presentation covering R&D unit and its activities
2. Latest Annual Report of the company
3. A note on the R&D Activities of the R&D unit(s), highlighting the on-going & proposed research activities, details of past achievements/completed research projects
4. A brief write-up on some of the major past achievements/ completed research projects
5. Details of scientific personnel working in the R&D unit(s) along with qualifications & designation
6. Details of infrastructure available for research giving the date of installation and value of all major facilities
7. Layout Drawing of the R&D Unit i.e., the plant/production unit
8. A copy of the memorandum & Articles of Association of the Company (in case of newly formed companies)
9. 5 YEAR R&D Plan

ADDITIONAL DOCUMENTS

A. Additional information as per Annexure-III of the DSIR Guidelines.
B. Additional information as per Annexure – V for seed companies.