

# Section 35(2AB) Weighted-Deduction Assessor

Finance & Accounting

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This guide explains what the tool produces, how to use the output, and what to watch for. The actual output (draft/report) is generated on the tool page.

## Background

Assesses eligibility for the Section 35(2AB) in-house R&D deduction — the DSIR-approval dependency, qualifying vs non-qualifying spend, estimated deduction and steps. Use it to test this specific benefit. For the broader R&D benefit scan, use the R&D Tax Credit Analysis; for DSIR recognition, use the DSIR Recognition Application Guide.

## Purpose of this tool & output

Check qualification for the in-house R&D weighted deduction

## How the output is used

Use it to check qualification for the Section 35(2AB) in-house R&D weighted deduction and the conditions to meet.

## Who should vet it

A CA experienced in R&D incentives, to confirm qualification and DSIR linkage before you claim.

## Important cautions

R&D incentive rates have changed over years; confirm the current benefit with a CA.

## Companion documents

- R&D Tax Credit Analysis
- DSIR Recognition Application Guide
- Startup 80-IAC Tax-Holiday Checker
- SEZ / Export Incentive Mapper
- Patent Box (Sec 115BBF) Advisor
- R&D Documentation Pack Builder

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