

**Declaration regarding credit for tax deducted at source in terms of section 199 r.w. Rule 37BA(2)**

**(On the letterhead of Deductee)**

**Declaration**

I, \_\_\_\_\_ (Name, address and PAN of the Deductee); in the capacity of \_\_\_\_\_; hereby declare that:

- a. The dividend distributed/ paid or to be distributed or paid by M/s. Mahanagar Gas Limited (**the Company**) during the year ending on 31st March, 2023 in respect of shares held by (**Name of the Shareholder**) bearing Folio No. \_\_\_ to \_\_\_ is taxable in the hands of\_ (**Specify Name and Address of the Person in whose hands dividend is taxable**) having PAN \_\_\_\_\_ (**Specify PAN of the said person in whose hands dividend is taxable and attached a copy whereof**) in view of \_\_\_\_\_ (**Specify the reason as to why the dividend is taxable in the hands of other person**) and accordingly, same will be included in computing taxable income of the said person for the year ending on 31st March, 2023 relevant to assessment year 2023-24.
- b. Accordingly, credit for tax deducted at source in respect of dividend income is required to be given in the name of \_\_\_\_\_. (**Specify Name of the Person in whose hands dividend is taxable**)
- c. In view of the same, I request the Company to give credit of tax deducted at source u/s. 194 of the Act in respect of dividend income distributed/ paid or to be distributed or paid for the year ending on 31st March, 2023 by issuing certificate for tax deduction at source in the name of the said person.
- d. The above declaration is in terms of Section 199 of the Income-tax Act, 1961 read with Rule 37BA(2) of the Income-tax Rules, 1962 and if based on which tax is deducted at source by the Company it would be in due compliance of law by the Company.

**Verification**

I.....do hereby declare that to the best of my knowledge and belief what is stated above is correct complete and is truly stated.

Verified today the ..... day of. ....

Name and Signature of the person providing the information

Place: .....

Encl: As above

**1FORM NO. 15H**

[See section 197A(1C) and rule 29C]

**Declaration under section 197A(1C) to be made by an individual who is of the age of sixty years or more claiming certain incomes without deduction of tax.****PART I**

Name of the Company		Folio No./ DP id Client id/ FDR No.		
1. Name of Assessee (Declarant)		2. Permanent Account Number or Aadhaar Number of the Assessee <sup>1</sup> <b>SELF ATTESTED COPY of valid PAN Card to be attached</b>		3. Date of Birth <sup>2</sup> (DD/MM/YYYY)
4. Previous year(P.Y.) <sup>3</sup> (for which declaration is being made)		5. Flat/Door/Block No.		6. Name of Premises
7. Road/Street/Lane	8. Area/Locality	9. Town/City/District		10. State
11. PIN	12. Email	13. Telephone No. (with STD Code) and Mobile No.		
14 (a) Whether assessed to tax <sup>4</sup> :				Yes <input type="checkbox"/> No <input type="checkbox"/>
(b) If yes, latest assessment year for which assessed				
15. Estimated income for which this declaration is made				
16. Estimated total income of the P.Y. in which income mentioned in column 15 to be included <sup>5</sup>				
17. Details of Form No.15H other than this form filed for the previous year, if any <sup>6</sup>				
Total No. of Form No.15H filed		Aggregate amount of income for which Form No. 15H filed		
18. Details of income for which the declaration is filed				
Sl. No.	Identification number of relevant investment/account, etc. <sup>7</sup>	Nature of income	Section under which tax is deductible	Amount of income

.....  
Signature of the Declarant

1.Substituted by IT (Fourteenth Amdt.) Rules 2015, w.e.f. **1-10-2015**. Earlier Form No. 15H was amended by the IT (Fifth Amdt.) Rules, 1982, w.e.f. 21-6-1982, IT (Fifth Amdt.) Rules, 1989, w.r.e.f. 1-4-1988, IT (Fourteenth Amdt.) Rules, 1990, w.e.f. 20-11-1990, IT (Twelfth Amdt.) Rules, 1992, w.e.f. 1-6-1992, IT (Seventh Amdt.) Rules, 1995, w.e.f. 1-7-1995, IT (Thirty-second Amdt.) Rules, 1999, w.e.f. 19-11-1999, IT (Twelfth Amdt.) Rules, 2002, w.e.f. 21-6-2002, IT (Eighth Amdt.) Rules, 2003, w.e.f. 9-6-2003, IT (Fourteenth Amdt.) Rules, 2003, w.e.f. 1-8-2003, w.e.f. 1-8-2003 and IT (Second Amdt.) Rules, 2013, w.e.f. 19-2-2013

**Declaration/Verification** <sup>8</sup>

I..... do hereby declare that I am resident in India within the meaning of section 6 of the Income-tax Act, 1961. I also hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated and that the incomes referred to in this form are not includible in the total income of any other person under sections 60 to 64 of the Income-tax Act, 1961. I further declare that the tax on my estimated total income including \*income/~~incomes~~ referred to in column 15 \*and aggregate amount of \*income/~~incomes~~ referred to in column 17 computed in accordance with the provisions of the Income-tax Act, 1961, for the previous year ending on..... relevant to the assessment year ..... will be *nil*.

*Place:* .....

*Date:* .....

.....

*Signature of the Declarant*

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**PART II**

**[To be filled by the person responsible for paying the income referred to in column 15 of Part I]**

1. Name of the person responsible for paying		2. Unique Identification No. <sup>9</sup>	
3. Permanent Account Number or Aadhaar Number of the person responsible for paying	4. Complete Address		5. TAN of the person responsible for paying
6. Email	7. Telephone No. (with STD Code) and Mobile No.		8. Amount of income paid <sup>10</sup>
9. Date on which Declaration is received (DD/MM/YYYY)		10. Date on which the income has been paid/credited (DD/MM/YYYY)	

Place:.....

.....

Date: .....

*Signature of the person responsible for paying the income referred to in column 15 of Part I \**

\*Delete whichever is not applicable.

1. As per provisions of section 206AA(2), the declaration under section 197A(1C) shall be invalid if the declarant fails to furnish his valid Permanent Account Number or Aadhaar Number.
2. Declaration can be furnished by a resident individual who is of the age of 60 years or more at any time during the previous year.
3. The financial year to which the income pertains.
4. Please mention “Yes” if assessed to tax under the provisions of Income-tax Act, 1961 for any of the assessment year out of six assessment years preceding the year in which the declaration is filed.
5. Please mention the amount of estimated total income of the previous year for which the declaration is filed including the amount of income for which this declaration is made.
6. In case any declaration(s) in Form No. 15H is filed before filing this declaration during the previous year, mention the total number of such Form No. 15H filed along with the aggregate amount of income for which said declaration(s) have been filed.
7. Mention the distinctive number of shares, ~~account number of term deposit, recurring deposit, National Savings Schemes, life insurance policy number, employee code, etc.~~
8. Before signing the declaration/verification, the declarant should satisfy himself that the information furnished in this form is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section 277 of the Income-tax Act, 1961 and on conviction be punishable—

- (i) in a case where tax sought to be evaded exceeds twenty-five lakh rupees, with rigorous imprisonment which shall not be less than six months but which may extend to seven years and with fine;
- (ii) in any other case, with rigorous imprisonment which shall not be less than three months but which may extend to two years and with fine.

9. The person responsible for paying the income referred to in column 15 of Part I shall allot a unique identification number to all the Form No. 15H received by him during a quarter of the financial year and report this reference number along with the particulars prescribed in rule 31A(4)(vii) of the Income-tax Rules, 1962 in the TDS statement furnished for the same quarter. In case the person has also received Form No.15G during the same quarter, please allot separate series of serial number for Form No.15H and Form No.15G.

10. The person responsible for paying the income referred to in column 15 of Part I shall not accept the declaration where the amount of income of the nature referred to in section 197A(1C) or the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the previous year in which such income is to be included exceeds the maximum amount which is not chargeable to tax after allowing for deduction(s) under Chapter VI-A, if any, or set off of loss, if any, under the head “income from house property” for which the declarant is eligible. For deciding the eligibility, he is required to verify income or the aggregate amount of incomes, as the case may be, reported by the declarant in columns 15 and 17.

<sup>1</sup> **[Provided** that such person shall accept the declaration in a case where income of the assessee, who is eligible for rebate of income-tax under section 87A, is higher than the income for which declaration can be accepted as per this note, but his tax liability shall be nil after taking into account the rebate available to him under the said section 87A.]

# INCOME-TAX RULES, 1962

## FORM NO. 15G

[See section 197A(1), 197A(1A) and rule 29C]

**Declaration under section 197A(1) and section 197A(1A) to be made by an individual or a person (not being a company or firm) claiming certain incomes without deduction of tax**

### PART I

Name of the Company		Folio No. / DP id Client id / FDR No.		
1. Name of Assessee (Declarant)		2. PAN of the Assessee <sup>1</sup> SELF ATTESTED COPY of valid PAN Card to be attached		
3. Status <sup>2</sup>	4. Previous year(P.Y.) <sup>3</sup> (for which declaration is being made)	5. Residential Status <sup>4</sup>		
6. Flat/Door/Block No.	7. Name of Premises	8. Road/Street/Lane	9. Area /Locality	
10. Town / City / District	11. State	12. PIN	13. Email	
14. Telephone No. (with STD Code) and Mobile No.	15 (a) Whether assessed to tax under the Income-tax Act, 1961 <sup>5</sup> : (b) If yes, latest assessment year for which assessed		Yes <input type="checkbox"/>	No <input type="checkbox"/>
16. Estimated income for which this declaration is made		17. Estimated total income of the P.Y. in which income mentioned in column 16 to be included <sup>6</sup>		
18. Details of Form No. 15G other than this form filed during the previous year, if any <sup>7</sup>				
Total No. of Form No. 15G filed		Aggregate amount of income for which Form No. 15G .filed		
19. Details of income for which the declaration is filed				
Sl. No.	Identification number of relevant investment/account, etc. <sup>8</sup>	Nature of income	Section under which tax is deductible	Amount of income

.....  
*Signature of the Declarant*<sup>9</sup>

#### Declaration/ Verification<sup>10</sup>

\*I/~~We~~.....do hereby declare that to the best of \*my/~~our~~ knowledge and belief what is stated above is correct, complete and is truly stated. \*I/ ~~We~~ declare that the incomes referred to in this form are not includible in the total income of any other person under sections 60 to 64 of the Income-tax Act, 1961.\*I/~~We~~ further declare that the tax \*on my/~~our~~ estimated total income including \*income/~~incomes~~ referred to in column 16\*and aggregate amount of \*income/~~incomes~~ referred to in column 18 computed in accordance with the provisions of the Income-tax Act, 1961, for the previous year ending on..... relevant to the assessment year.....will be *nil*. \* I/~~We~~ also declare that \*my/~~our~~ \*income / ~~incomes~~ referred to in column 16\* and the aggregate amount of \*income / ~~incomes~~ referred to in column 18 for the previous year ending on..... relevant to the assessment year.....will not exceed the maximum amount which is not chargeable to income-tax.

Place: .....

Date:..... *Signature of the Declarant*<sup>9</sup>

1. Substituted by IT (Fourteenth Amdt.) Rules 2015, w.e.f. **1-10-2015**. Earlier Form No. 15G was inserted by the IT (Fifth Amdt.) Rules, 1982, w.e.f. 21-6-1982 and later on amended by the IT (Fifth Amdt.) Rules, 1989, w.r.e.f. 1-4-1988, IT (Fourteenth Amdt.) Rules, 1990, w.e.f. 20-11-1990 and IT (Twelfth Amdt.) Rules, 2002, w.e.f. 21-6-2002 and substituted by the IT (Eighth Amdt.) Rules, 2003, w.e.f. 9-6-2003 and IT (Second Amdt.) Rules, 2013, w.e.f. 19-2-2013.

PART II

**[To be filled by the person responsible for paying the income referred to in column 16 of Part I]**

1. Name of the person responsible for paying		2. Unique Identification No. <sup>11</sup>	
3. PAN of the person responsible for paying	4. Complete Address	5. TAN of the person responsible for paying	
6. Email	7. Telephone No. (with STD Code) and Mobile No.	8. Amount of Income paid <sup>6</sup>	
9. Date on which Declaration is received (DD/MM/YYYY)		10. Date on which the income has been paid /credited (DD/MM/YYYY)	

Place: .....

Date:.....

.....

*Signature of the person responsible for paying  
the income referred to in column 16 of Part I*

\*Delete whichever is not applicable.

<sup>1</sup>As per provisions of section 206AA(2), the declaration under section 197A(1) ~~or 197A(1A)~~ shall be invalid if the declarant fails to furnish his valid Permanent Account Number (PAN).

<sup>2</sup>Declaration can be furnished by an individual under section 197A(1) ~~and a person (other than a company or a firm) under section 197A(1A).~~

<sup>3</sup>The financial year to which the income pertains.

<sup>4</sup>Please mention the residential status as per the provisions of section 6 of the Income-tax Act, 1961.

<sup>5</sup>Please mention "Yes" if assessed to tax under the provisions of Income-tax Act, 1961 for any of the assessment year out of six assessment years preceding the year in which the declaration is filed.

<sup>6</sup>Please mention the amount of estimated total income of the previous year for which the declaration is filed including the amount of income for which this declaration is made.

<sup>7</sup>In case any declaration(s) in Form No. 15G is filed before filing this declaration during the previous year, mention the total number of such Form No. 15G filed along with the aggregate amount of income for which said declaration(s) have been filed.

<sup>8</sup>Mention the distinctive number of shares, ~~account number of term deposit, recurring deposit, National Savings Schemes, life insurance policy number, employee code, etc.~~

<sup>9</sup>~~Indicate the capacity in which the declaration is furnished on behalf of a HUF, AOP, etc.~~

<sup>10</sup>Before signing the declaration/verification, the declarant should satisfy himself that the information furnished in this form is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section 277 of the Income-tax Act, 1961 and on conviction be punishable-

- (i) in a case where tax sought to be evaded exceeds twenty-five lakh rupees, with rigorous imprisonment which shall not be less than six months but which may extend to seven years and with fine;
- (ii) in any other case, with rigorous imprisonment which shall not be less than three months but which may extend to two years and with fine.

<sup>11</sup>The person responsible for paying the income referred to in column 16 of Part I shall allot a unique identification number to all the Form No. 15G received by him during a quarter of the financial year and report this reference number along with the particulars prescribed in rule 3 1A (4) (vii) of the Income-tax

Rules, 1962 in the TDS statement furnished for the same quarter. In case the person has also received Form No.15H during the same quarter, please allot separate series of serial number for Form No.15G and Form No.15H.

<sup>12</sup>The person responsible for paying the income referred to in column 16 of Part I shall not accept the declaration where the amount of income of the nature referred to in sub-section (1) ~~or sub-section (1A)~~ of section 197A or the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the previous year in which such income is to be included exceeds the maximum amount which is not chargeable to tax. For deciding the eligibility, he is required to verify income or the aggregate amount of incomes, as the case may be, reported by the declarant in columns 16 and 18.



**Declaration by the Insurance Company for non-deduction of tax at source u/s. 194 of the Act.**

**(On the letterhead of the Insurance Company)**

I, \_\_\_\_\_; in the capacity of \_\_\_\_\_ of \_\_\_\_\_ (**Specify name of the insurer**), having registered office at \_\_\_\_\_ and PAN as \_\_\_\_\_ (**copy attached**); hereby declare that:

- a. \_\_\_\_\_ (**Specify name of the Insurer**) is a corporation covered under the provisions of section 194 of the Act or is an "insurer" as defined in section 2(28BB) of the Act.
- b. It is further declared that the said corporation has full beneficial interest in respect of shares issued and allotted by M/s. Mahanagar Gas Limited (the Company) bearing Folio No. to \_\_vis- à-vis dividend distributed or paid during the year ending on 31st March, 2023 in respect of said shares even though said shares are owned by \_\_\_\_\_ (**Specify name and address of the Shareholder**), having PAN as \_\_\_\_\_ (**copy attached**)
- c. Accordingly, it is further declared that provisions of section 194 of the Act regarding deduction of tax at source in respect of dividend on said shares are not applicable to dividend distributed or paid by the Company during the year ending on 31st March, 2023.
- d. In view of the same, it is requested that no deduction of tax u/s. 194 be made in respect of dividend distributed or paid by the Company during the year ending on 31st March, 2023 on the said shares.

**Verification**

I.....do hereby declare that to the best of my knowledge and belief what is stated above is correct complete and is truly stated.

Verified today the ..... day of.....

Name and Signature of the person for on behalf of the corporation

Name and Signature of the person for on behalf of the shareholder

Place: .....

Encl: As above

**Declaration by a Corporation established by or under a Central Act for non-deduction of tax at source u/s. 194 of the Act by virtue of section 196 of the Act.**

**(On the letterhead of the Corporation)**

I, \_\_\_\_\_; in the capacity of \_\_\_\_\_ of \_\_\_\_\_ **(Specify name of the Corporation)**; hereby declare that:

- a. The said Corporation is established by or under a Central Act and a self-attested copy of registration certificate is enclosed. The said Corporation holds \_\_\_\_\_ equity shares of Mahanagar Gas Limited bearing Folio No. to \_\_\_\_\_
- b. The income of the said Corporation under \_\_\_\_\_ **(Specify the law)** is exempt from income-tax.
- c. Accordingly, by virtue of provisions of section 196 of the Act, it is requested that no deduction of tax be made under section 194 of the Act.

**Verification**

I.....do hereby declare that to the best of my knowledge and belief what is stated above is correct complete and is truly stated.

Verified today the ..... day of. ....

Name and Signature of the person providing the information

Place: .....

Encl: As above

**Declaration by a Mutual Fund specified under section 10(23D) of the Act for non-deduction of tax at source u/s. 194 of the Act by virtue of section 196 of the Act.**

**(On the letterhead of the Mutual Fund)**

I, \_\_\_\_\_; in the capacity of \_\_\_\_\_ of \_\_\_\_\_ (**Specify name of the Mutual Fund**); hereby declare that:

- a. The said Mutual Fund is a specified fund under section 10(23D) and a self-attested copy of registration certificate is enclosed for registration of the said Mutual Fund under the Securities and Exchange Board of India Act, 1992 or regulations made thereunder or a notified mutual fund in terms of Section 23D(ii) of the Act (**xerox copy of notification enclosed**). The said Mutual Fund holds \_\_\_\_\_ equity shares of M/s. Mahanagar Gas Limited bearing Folio No. to \_\_\_\_\_
  
- b. Accordingly, by virtue of provisions of section 196 of the Act, it is requested that no deduction of tax be made under section 194 of the Act.

**Verification**

I.....do hereby declare that to the best of my knowledge and belief what is stated above is correct complete and is truly stated.

Verified today the ..... day of. ....

Name and Signature of the person providing the information

Place: .....

Encl: As above

**Declaration by an Alternative Investment Fund (AIF) for non-deduction of tax at source u/s. 194 of the Act.**

**(On the letterhead of the Fund)**

I, \_\_\_\_\_; in the capacity of \_\_\_\_\_ of \_\_\_\_\_ (Specify the name an address of the Fund); hereby declare that:

- a. The said Fund is established or incorporated in India in the form of \_\_\_\_\_ (specify the Status i.e. Trust, company, LLP etc.) which has been granted certificate of registration as a category I or category II Alternative Investment Fund (~~strike our whichever is not applicable~~) and is regulated under SEBI (Alternative Investment Fund) Regulations, 2012, made under SEBI Act, 1992. A self-attested copy of registration certificate is enclosed.
- b. The said Fund fulfills all the conditions prescribed under Explanation 1 to section 115UB of the Act in order to qualify as an "Investment Fund".
- c. The said Fund holds \_\_\_\_\_ equity shares of M/s. Mahanagar Gas Limited, bearing Folio No. to
- d. Accordingly, it is further declared that the dividend income distributed or paid by M/s. Mahanagar Gas Limited (the Company) during the year ending on 31st March, 2023 in respect of shares held by the said Fund is exempt u/s. 10(23FBA) of the Act.
- e. In view of the same, it is requested that no deduction of tax u/s. 194 be made in view of provisions contained in section 197A(1F) r.w. Notification issued by the Central Board of Direct Taxes (CBDT); Department of Revenue dated 25.06.2015 bearing No. 51 of 2015.

**Verification**

I.....do hereby declare that to the best of my knowledge and belief what is stated above is correct complete and is truly stated.

Verified today the ..... day of. ....

Name and Signature of the person providing the information

Place: .....

Encl: As above

"FORM NO. 10F

[See sub-rule (1) of rule 21AB]

**Information to be provided under sub-section (5) of section 90 or sub-section (5) of section 90A of the Income-tax Act, 1961**

I..... \*son/daughter of Shri..... in the capacity of..... (designation) do provide the following information, relevant to the previous year..... \*in my case/in the case of.....for the purposes of sub-section (5) of \* section 90/section 90A:—

<i>Sl.No.</i>	<i>Nature of information</i>	<i>:</i>	<i>Details#</i>
(i)	Status (individual; company, firm etc.) of the assessee	:	
(ii)	Permanent Account Number (PAN) of the assessee if allotted	:	
(iii)	Nationality (in the case of an individual) or Country or specified territory of incorporation or registration (in the case of others)	:	
(iv)	Assessee's tax identification number in the country or specified territory of residence and if there is no such number, then, a unique number on the basis of which the person is identified by the Government of the country or the specified territory of which the assessee claims to be a resident	:	
(v)	Period for which the residential status as mentioned in the certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A is applicable	:	
(vi)	Address of the assessee in the country or territory outside India during the period for which the certificate, mentioned in (v) above, is applicable	:	

2. I have obtained a certificate to in sub-section (4) of section 90 of sub-section (4) of section 90A from the Government of..... (name of country or specified territory outside India)

Signature: .....

Name: .....

Address: .....

Permanent Account Number: .....

Verification

I.....do hereby declare that to the best of my knowledge and belief what is stated above is correct complete and is truly stated.

Verified today the..... day of.....

Signature of the person providing the information

Place: .....

Notes : 1. \*Delete whichever is not applicable. 2. #Write N.A. if the relevant information forms part of the certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A.

**Business Connection/ Permanent Establishment, Beneficial Ownership and Principal Purpose Test (PPT) Declaration**

**(On the letterhead of Party)**

I, \_\_\_\_\_ (Name), \_\_\_\_\_  
(Designation) of M/s. \_\_\_\_\_  
having it's national office at

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_ hereby state that :

- a. Legal status of \_\_\_\_\_ (Specify the name) is \_\_\_\_\_ (Company, Firm LLP, Corporation, Individual or any other as laws of the Country), which is registered & incorporated under the laws of \_\_\_\_\_ (Specify the Country) and is resident of \_\_\_\_\_ (Specify the Country) within the meaning of Article \_\_\_\_\_ of the India - \_\_\_\_\_ (Specify the country) Double Taxation Avoidance Agreement (Tax Treaty). Accordingly, I/ We am/ are eligible to claim the benefit of the India - \_\_\_\_\_ (Specify the Country) Tax Treaty as modified by the Multilateral Instrument (MLI); wherever applicable. Self-attested copy of Tax Residency Certificate ("TRC") valid as on the AGM date obtained from the tax authorities of the Country of which the Shareholder is resident is enclosed along with information contained in Form 10F as prescribed under Rule 21AB (1) of the Income-TAX Rules, 1962.
- b. \_\_\_\_\_ (Specify the name) is the legal and beneficial owner of dividend distributed / paid by M/s. Mahanagar Gas Limited (the Company) in respect of shares held bearing Folio No. \_\_\_\_\_ to \_\_\_\_\_.
- c. \_\_\_\_\_ (Specify the name) is a non-resident of India under section 6 of the Income Tax Act, 1961 ("the Act") during the year 1 April 2022 to 31 March 2023.
- d. \_\_\_\_\_ (Specify the name) does not have any business connection in India in terms of section 9(1)(i) of the Act as well as does not carry on business either wholly or partly in the Republic of India through a Permanent Establishment (PE) situated therein and / or Fixed base available in India, as defined in the Article of India - \_\_\_\_\_ (Specify the Country) Tax Treaty r.w. relevant provisions of the MLI; wherever applicable and consequently, the question of my / our shareholding in respect of which dividend is paid being effectively connected with such PE in India does not arise;
- e. \_\_\_\_\_ (Specify the name) does not have and will not have a Place of Effective Management in India as per section 6(3)(ii) of the Act during the year 1 April 2022 to 31 March 2023.
- f. \_\_\_\_\_ (Specify the name), Permanent Account Number is \_\_\_\_\_ (copy attached) or does not have a PAN in India.
- g. It is further declared that obtaining of tax benefit under the Tax treaty entered into between India and \_\_\_\_\_ (Specify the country) is not one of the principal purposes with respect to my / our shareholding in shares of the Company. Accordingly, I / we declare that the "Principal Purpose Test" in order to implement tax treaty related measures to prevent base erosion and

profit shifting signed by India and \_\_\_\_\_(Specify the country) as well as other relevant provisions of the **MLI**; wherever applicable are fulfilled.

- h. \_\_\_\_\_(Specify the name) undertake, to intimate you immediately, if there are any changes in the above at any time during the year.
- i. This declaration is issued to the Company to enable them to decide upon the withholding tax applicable on the dividend income receivable by us/me.
- j. I / We further agree to indemnify the Company for any demand raised and/ or penal consequences initiated against the Company under the provisions of the Income Tax Act, 1961 by income tax authorities as a result of denial of treaty benefit or any act of omission or incorrect information (if any) on my/ our part.

**Verification**

I.....do hereby declare that to the best of my knowledge and belief what is stated above is correct complete and is truly stated.

Verified today the ..... day of.....

For (.....) (Specify the name)

Signature of the person providing the information

Name \_\_\_\_\_  
Designation \_\_\_\_\_

Place: .....  
Country: .....