

July 11, 2023

The Manager
Corporate Relationship Department
BSE Limited
1st Floor, New Trading Wing,
Rotunda Building,
P J Towers, Dalal Street, Fort,
Mumbai - 400001

The Manager
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
Plot No. C-1, Block G,
Bandra Kurla Complex, Bandra (E),
Mumbai - 400051

The Secretary
**The Calcutta Stock
Exchange Limited**
7, Lyons Range,
Kolkata - 700001

BSE Security Code: 500043

NSE Symbol: BATAINDIA

CSE Scrip Code: 10000003

Dear Sir/Madam,

**Ref: Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)
read with Schedule III (Part A)**

Subject: Deduction of tax at source on dividend – Shareholders Communication

In terms of the provisions of the Income-tax Act, 1961, as amended by the Finance Act, 2020, dividend paid or distributed by a Company on or after 1st April, 2020 shall be taxable in the hands of the shareholders.

In this regard, a communication to shareholders regarding deduction of tax at source on dividend explaining the process on withholding tax from dividend (to be paid to the shareholders) at prescribed rates, along with the necessary annexures, would be sent to those shareholders whose e-mail IDs are registered with the Company, the RTA or the Depositories and also to other shareholders as per applicability.

The said communication along with annexures will also be made available on the website of the Company, viz., www.bata.com

The same is for your information and records.

Thanking you.

Yours faithfully,
For BATA INDIA LIMITED

NITIN BAGARIA
AVP - Company Secretary & Compliance Officer

BATA INDIA LIMITED

CIN: L19201WB1931PLC007261

Registered Office: 27B, Camac Street, 1st Floor, Kolkata-700016, West Bengal || Tel.: (033) 23014400 || Fax: (033) 22895748

E-mail: in-customer.service@bata.com || Website: www.bata.in



BATA INDIA LIMITED

CIN: L19201WB1931PLC007261

Registered Office: 27B, Camac Street, 1st Floor, Kolkata-700016, West Bengal

Tel.: (033) 23014400 || Fax: (033) 22895748

E-mail: share.dept@bata.com || Website: www.bata.in

XX-XX-2023

Sub: BATA INDIA LIMITED Dividend FY 2022-23– Tax Deduction at Source (TDS) on Dividend payout

Name of the 1st Holder:

DP and Client Id(s) / Folio No(s):

Dear Shareholder,

We are pleased to inform you that the Board of Directors of Bata India Limited (the Company) at its Meeting held on May 18, 2023 have recommended a Dividend of Rs. 13.50 per Equity Share of Rs. 5.00 each (270%) for the financial year ended March 31, 2023. The dividend, as recommended by the Board, shall be paid if approved at the ensuing Annual General Meeting to be held on Thursday, August 10, 2023.

The Share Transfer Books and Register of Members of the Company will remain closed from Friday, August 4, 2023 to Thursday, August 10, 2023 (both days inclusive) for the purpose of the AGM and payment of dividend. Accordingly, dividend, if approved as aforesaid, will be paid to shareholders holding equity shares of the Company, either in electronic or in physical form at the end of business hours on Thursday, August 3, 2023.

From Finance Act 2020, dividend is taxable in the hands of the shareholders and the Company is required to deduct taxes at source (TDS) at the rates applicable.

This communication provides the applicable Tax Deduction at Source (TDS) provisions under the Act for Resident and Non-Resident shareholder categories.

1. For Resident Shareholders –

Tax is required to be deducted at source under Section 194 of the Act at 10% on the amount of dividend unless exempt under any of the provisions of the Act.

A. Resident Individuals:

No/ lower tax shall be deducted on the dividend payable to resident individuals if –

- i. Total dividend to be received from the Company during the financial year 2023-24 does not exceed Rs. 5,000/-.
- ii. The shareholder who has provided Form 15G / Form 15H, as per the attached formats, provided that all the required eligibility conditions are met. This form can be submitted only in case the shareholder's tax on estimated total income for FY 2023-24 is Nil.
- iii. The shareholder who has provided a Certificate issued under Section 197 of the Act for lower / nil rate of deduction or an exemption certificate issued by income tax authority. Tax will be deducted at the rate specified in the said certificate, subject to furnishing a self-attested copy of the same. The certificate should be valid for the FY 2023-24 and should cover the dividend income.

B. Resident Non-Individuals:

No tax shall be deducted on the dividend payable to resident non-individuals on submission of evidence of they being:

- i. **Insurance Companies:** Public & Other Insurance Companies - A declaration that it has full beneficial interest with respect to the shares owned by it along-with copy of PAN card (self-attested) and copy of registration certification issued by the IRDAI.
- ii. **Mutual Funds:** Certificate of registration under Section 10(23D) of the Act issued by the appropriate authority along-with copy of PAN card (self-attested).
- iii. **Alternative Investment Fund:** Self-declaration that its income is exempt under Section 10 (23FBA) of the Act and they are governed by SEBI regulations as Category I or Category II AIF [covered by Notification No. 51/2015 dated June 25, 2015] along with self-attested copy of PAN card and registration certificate.
- iv. **Other Non-Individual shareholders:** Documentary evidence along with an attested copy of PAN card for shareholders who are exempted from deduction of tax under Section 196 of the Act, i.e. Government, corporation established by or under a Central Act.

Note:

i - **Availability of valid Permanent Account Number (PAN) for the registered Folio/DP ID-Client ID with the Company is mandatory. In absence of PAN/ valid PAN, tax will be deducted at a higher rate of 20% instead of 10%, as per Section 206AA of the Act.**

ii - **Finance Act, 2021 has inserted new Section 206AB of Income Tax Act, 1961 – Special provision for deduction of tax at source (TDS) for non-filers of Income Tax Return at Higher Rates. TDS will be deducted at higher rate of 20% under Section 194 for the specified shareholders as defined under Section 206AB of the Income Tax Act, 1961.**

The 'specified person' means a person who has:

- not filed return of income for the previous year 2021-22 relevant to the Assessment Year 2022-23; and
- subjected to tax deduction/collection at source in aggregate amounting to ₹50,000/- or more.

The expression "specified person" shall not include non-resident who does not have permanent establishment in India or a person so notified by the Central Government in the Official Gazette.

The Company would run the functionality available on the income-tax portal to check the status of all the shareholders to determine the 'specified persons' and the results given by the portal shall be adopted for complying with the TDS obligations.

2. For Non-resident Shareholders –

Tax is required to be withheld in accordance with the provisions of Section 195 of the Act at applicable rates in force. As per the relevant provisions of the Act, the tax shall be withheld @ 20% (plus applicable surcharge and cess) on the amount of dividend payable. However, as per Section 90(2) of the Act, a non-resident shareholder has the option to be governed by the provisions of the Double Tax Avoidance Agreement ("DTAA") between India and the country of tax residence of the shareholder, if they are more beneficial to the shareholder. In such a case, the lower of aforesaid rate or that mentioned in the relevant DTAA would be applied. To avail DTAA benefits, the non-resident shareholders will have to provide the following:

- i. Self-attested copy of the Permanent Account Number (PAN) Card allotted by the Indian Income Tax authorities;

- ii. Self-attested copy of Tax Residency Certificate (TRC) (of FY 2023-24 or calendar year 2023) obtained from the tax authorities of the country of which the shareholder is resident. In case, the TRC is furnished in a language other than English, the said TRC would have to be translated from such other language to English language and thereafter duly notarized and apostilled copy of the TRC would have to be provided;
- iii. Form 10F generated from Income tax e-filing portal.

As per Section 90(5) of the Act, non-residents claiming benefits of Double Taxation Avoidance Agreements are mandatorily required to generate Form 10F from Income tax e-filing portal.

However, non-resident (NR) taxpayers not having PAN and not required to have PAN as per relevant provisions of the Income-tax Act, 1961 read with Income Tax Rules, 1962, are given relaxation vide Notification dated 28 March 2023 and can generate manual Form 10F be through manual form (*attached herewith*).

- iv. Self-declaration by the non-resident shareholder in the prescribed format certifying on following points:
 - Shareholder is and will continue to remain a tax resident of the country of his residence during the financial year 2023-24; Shareholder is eligible to claim the beneficial DTAA rate, including having regard to the Principal Purpose Test (if any), included in the applicable tax treaty with India for the purposes of tax withholding on dividend declared by the company.
 - Shareholder has no reason to believe that the claim for the benefits of the DTAA is impaired in any manner;
 - Shareholder is the ultimate beneficial owner of the shareholding in the Company and dividend receivable from the Company; and
 - Shareholder does not have a taxable presence or a permanent establishment in India during the financial year 2023-24.

Kindly note that the Company is not obligated to apply beneficial tax treaty rates at the time of tax deduction / withholding on dividend amounts. Application of beneficial rate of tax treaty for the purpose of withholding taxes shall depend upon completeness and satisfactory review by the Company of the documents submitted by the non-resident shareholder.

In case of Foreign Institutional Investors (FII) and Foreign Portfolio Investors (FPI), taxes shall be withheld @20% (plus applicable surcharge and cess) in accordance with provisions of Section 196D of the Act. However, Foreign Institutional Investors (FII) and Foreign Portfolio Investors (FPI) has the option to be governed by the provisions of the DTAA between India and the country of tax residence of the shareholder, if they are more beneficial to the shareholder. In such a case, the lower of aforesaid rate or that mentioned in the relevant DTAA would be applied. To avail DTAA benefits, the shareholders will have to provide the following:

- i. Self-attested copy of PAN Card allotted by the Indian Income Tax authorities;
- ii. Self-attested copy of Tax Residency Certificate (TRC) (of FY 2023-24 or calendar year 2023) obtained from the tax authorities of the country of which the shareholder is resident. In case, the TRC is furnished in a language other than English, the said TRC would have to be translated from such other language to English language and thereafter duly notarized and apostilled copy of the TRC would have to be provided;
- iii. Form 10F generated from Income tax e-filing portal.

As per Section 90(5) of the Act, non-residents claiming benefits of Double Taxation Avoidance Agreements are mandatorily required to generate Form 10F from Income tax e-filing portal.

However, non-resident (NR) taxpayers not having PAN and not required to have PAN as per relevant provisions of the Income-tax Act, 1961 read with Income-tax Rules, 1962, are given relaxation vide Notification dated 28 March 2023 and can generate manual Form 10F by manual form (attached herewith).

- iv. Self-declaration by the shareholder in the prescribed format certifying on following points:
- Shareholder is and will continue to remain a tax resident of the country of his residence during the financial year 2023-24; Shareholder is eligible to claim the beneficial DTAA rate, including having regard to the Principal Purpose Test (if any), included in the applicable tax treaty with India for the purposes of tax withholding on dividend declared by the Company;
 - Shareholder has no reason to believe that the claim for the benefits of the DTAA is impaired in any manner;
 - Shareholder is the ultimate beneficial owner of the shareholding in the Company and dividend receivable from the Company; and
 - Shareholder does not have a taxable presence or a permanent establishment in India during the financial year 2023-24.

The shareholder who has provided a Certificate issued under Section 197 of the Act for lower / nil rate of deduction or an exemption certificate issued by Income Tax Authority. Tax will be deducted at the rate specified in the said certificate, subject to furnishing a self-attested copy of the same. The certificate should be valid for the FY 2023-24 and should cover the dividend income.

Where any shareholder is a tax resident of any country or territory notified as a notified jurisdictional area under Section 94A(1) of the Act, tax will be deducted at source at the rate of 30% or at the rate specified in the relevant provision of the Act or at the rates in force, whichever is higher, from the dividend payable to such shareholder in accordance with Section 94A(5) of the Act.

Note:

Finance Act, 2021 has inserted new section 206AB of Income Tax Act, 1961 – Special provision for deduction of tax at source (TDS) for non-filers of income Tax Return at Higher Rates. TDS will be deducted at twice the rate under section 195/196D for the specified shareholders as defined u/s 206AB of the Income Tax Act, 1961 in absence of a 'No PE declaration' from the specified non-resident shareholder.

The Company would run the functionality available on the income-tax portal to check the status of all the shareholders to determine the 'specified persons' and the results given by the portal shall be adopted for complying with the TDS obligations.

3. For Shareholders having multiple accounts under different Status / Category:

Shareholders holding shares under multiple accounts under different status/category and single PAN, may note that, higher of the tax as applicable to the status in which shares held under a PAN will be considered on their entire holding in different accounts.

Accordingly, in order to enable us to determine the appropriate TDS / withholding tax rate applicable, we request you to provide these details and documents as mentioned above on or before Wednesday, July 26, 2023 at the email id: bataindiadivtax@linkintime.co.in

Alternatively, you can upload your documents on the following link:

<https://web.linkintime.co.in/formsreg/submission-of-form-15g-15h.html>

Incomplete and/or unsigned forms and declarations will not be considered by the Company. Any documents submitted after **Wednesday, July 26, 2023** will be accepted at the sole discretion of the Company.

In case the tax on said dividend is deducted at a higher rate in absence of receipt of the aforementioned details/documents from you, there would still be an option available with you to file the return of income and claim an appropriate refund, if eligible. No claim shall lie against the Company for such taxes deducted.

The Company will arrange to email a soft copy of TDS certificate to you at your registered email Id post completion of activities.

In addition to the above, please note the following:

- 1. A declaration must be filed with the Company where the whole or any part of the dividend income is assessable, under the provisions of the Act, in the hands of a person other than the shareholder in accordance with Rule 37BA(2) of the Income-tax Rules, 1962. The declaration must consist of Name, address, PAN of the person to whom credit is to be given and proportion of credit to be given in respect of dividend income.**
2. Tax deducted in accordance with this communication shall be final and the Company shall not refund/adjust said amount subsequently.
3. In the event of any income-tax demand (including interest, penalty, etc.) arising from any misrepresentation, inaccuracy or omission of information provided by the Shareholder/s, such Shareholder/s will be responsible to indemnify the Company, and also provide the Company with all information/ documents and co-operation in any assessment/ appellate proceedings before the Tax/ Government authorities.
4. Shareholders are requested to complete necessary formalities with regard to their bank accounts attached to their demat account for enabling the Company to enable timely credit of dividend in the respective bank accounts.
5. This communication shall not be treated as an advice from the Company or its affiliates and its Registrar and Share Transfer Agent. This Communication is not exhaustive and does not purport to be a complete analysis or listing of all potential tax consequences in the matter of dividend payment.
6. Shareholders should obtain independent tax advice related to their tax matters from a tax professional.

We seek your cooperation in this matter.

Thanking you,

**Yours faithfully,
For Bata India Limited**

**Sd/-
Nitin Bagaria
Company Secretary**

Encl: as above

<<To be Printed on the Letterhead of the Shareholder>>

DECLARATION FOR NON-RESIDENT SHAREHOLDERS

(To be declared by non-resident shareholder for declaring existence/ non-existence of PE in India and availing the benefits of lower tax deduction under Section 90 of the Indian Income Tax Act, 1961 ('IT Act') read with the provisions of the Tax Treaty with India and the Multilateral Instrument)

Date:

To,
Bata India Limited
27B, Camac Street, 1st Floor,
Kolkata – 700 016
West Bengal

This is to declare and confirm that:

1. <<Name of Shareholder>> is a tax resident of << Name of the Country of residence of shareholder ('COR')>> during the financial year ('FY') 2023-24 within the meaning of Double Taxation Avoidance Agreement ('DTAA') between India and <<<COR>>, read with the provisions laid down in Multilateral Instrument ('MLI'), as applicable.
2. I/We hereby declare that, I am/We are the beneficial owner of the investments made by me/us in the shares of Bata India Limited and also dividend income receivable from such investments and I/ we have the right to use and enjoy the dividend received/ receivable from the above shares and such right is not constrained by any contractual and/ or legal obligation to pass on such dividend to another person.
3. I/We further declare that I am/We are eligible to claim benefit of the tax treaty between India and <<COR>> including satisfaction of the Limitation of Benefits clause (wherever applicable). I/We also enclose a self-attested copy of Tax Residency Certificate ('TRC') (of FY 2023-24 i.e. covering the period from 01 April, 2023 to March 31, 2024) obtained from the tax authorities of the country of which I am/ We are resident.
4. Further, I/We do not have any Permanent Establishment ('PE'), Fixed base or place of effective management in India as per the provisions of Income-tax Act, 1961 and as per the abovementioned DTAA read with provisions as laid down in MLI, wherever applicable.
5. I/We do not have any business connection in India within the meaning of Section 9 of the Income-tax Act, 1961. Further I/We hereby declare and confirm that I/We do not fall under the definition of 'specified person' as provided in section 206AB of the IT Act.
6. We hereby declare that no arrangement / transaction has been undertaken for the purpose of obtaining any benefits under the DTAA which results into non-taxation or reduced taxation through tax evasion or tax avoidance (including treaty shopping arrangements) or any other means and that the provisions of GAAR and anti-avoidance provisions as prescribed under the aforementioned DTAA are satisfied. We specifically confirm that obtaining benefit under the applicable tax treaty was not one of the principal purposes of the arrangement or transaction pursuant to which income is payable / being paid to me by Bata India Limited.
7. I/We undertake to comply with all the relevant provisions of the Indian Income-tax Act, 1961, pay necessary income-tax (if any) arising from the transactions, furnish necessary returns, statements and other documents to the Income-tax authorities in India as may be applicable.
8. I/We undertake to provide all necessary documents and reasonable assistance to Bata India Limited as and when required by them in connection with any proceedings before the Indian Revenue Authorities.
9. If case of any misrepresentation or false documentation provided/made by us, we shall indemnify the Bata India Limited as well as any other person who places reliance on these declaration / documents to the extent of taxes and other liabilities that may be levied on the Bata India Limited and / or such other person by the Indian Revenue Authorities.
10. I/ We, confirm that the declaration / facts / documents provided above are true and correct and shall be applicable for the FY 2023-24. I/We undertakes to intimate Bata India Limited if there are any changes in the above fact during FY 2023-24.

Date:

Place:

Address:

Email and Phone Number Full Name:

Signature:

"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 offor the purposes of sub-section (5) of * section 90/section 90A:-

SI. No.	Nature of information	:	Details#
(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.

Name of the Company

Folio No./DP id/Client id

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

1. Name of Assessee (Declarant)		2. PAN of the Assessee ¹		
3. Status ²		4. Previous year (P.Y.) ³ (for which declaration is being made)		5. Residential Status ⁴
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 ⁵ : (b) If yes, latest assessment year for which assessed		
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 ⁶		
18. Details of Form No. 15G other than this form filed during the previous year, if any ⁷				
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. ⁸	Nature of income	Section under which tax is deductible	Amount of income

.....

Signature of the Declarant⁹

Declaration/Verification⁰

*I/Wedo 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 onrelevant 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 onrelevant to the assessment will not exceed the maximum amount which is not charge-able to income-tax.

Place:

.....

Date:

Signature of the Declarant⁹

1. Substituted by IT (Fourteenth Amndt.) Rules 2015, w.e.f. 1-10-2015. Earlier Form No. 15G was inserted by the IT (Fifth Arndt.) Rules, 1982, w.e.f. 21-6-1982 and later on amended by the IT (Fifth Arndt.) Rules, 1989, w.r.e.f. 1-4-1988, IT (Fourteenth Arndt.) Rules, 1990, w.e.f. 20-11-1990 and IT (Twelfth Arndt.) Rules, 2002, w.e.f. 21-6-2002 and substituted by the IT (Eighth Arndt.) Rules, 2003, w.e.f. 9-6-2003 and IT (Second Arndt.) 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. ¹¹	
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 ¹²
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.

¹As 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).

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

³The financial year to which the income pertains.

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

⁵Please 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.

⁶Please 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.

⁷In 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.

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

⁹Indicate the capacity in which the declaration is furnished on behalf of a HUF, AOP, etc.

¹⁰Before 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.

¹¹The 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 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.15H during the same quarter, please allot separate series of serial number for Form No.15G and FormNo.15H.

¹²The 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.

Name of the Company	Folio No./DP id/Client id
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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

1. Name of Assessee (Declarant)		2. Permanent Account Number or Aadhaar Number of the Assessee ¹		3. Date of Birth ² (DD/MM/YYYY)	
4. Previous year(P.Y.) ³ (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 ⁴ :				Yes	No
(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 ⁵					
17. Details of Form No.15H other than this form filed for the previous year, if any ⁶					
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. ⁷	Nature of income	Section under which tax is deductible	Amount of income	

.....
Signature of the Declarant

1. Substituted by the 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.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 and IT (Second Amdt.) Rules, 2013, w.e.f. 19-2-2013.

Declaration/Verification⁸

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 yearwill be *nil*.

Place:

.....

Date:

Signature of the Declarant

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. ⁹	
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 ¹⁰
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.

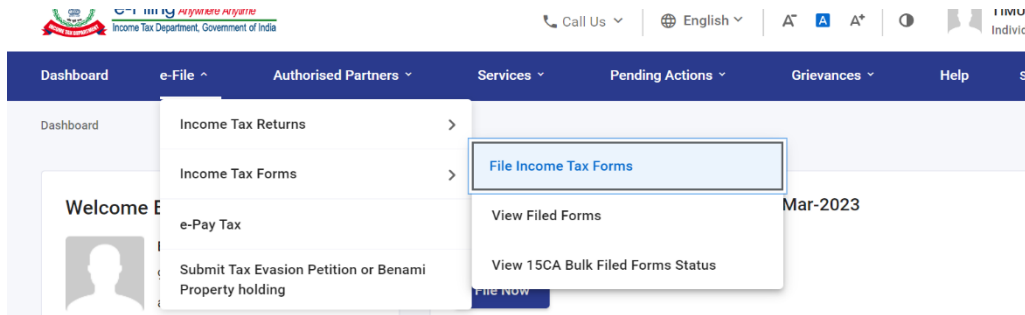
10. The person responsible for paying the income referred to in column 15 of Part I shall not accept the declaration where the amount of income of the nature referred to in section 197A(1C) or the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the previous 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.

¹*[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.]*

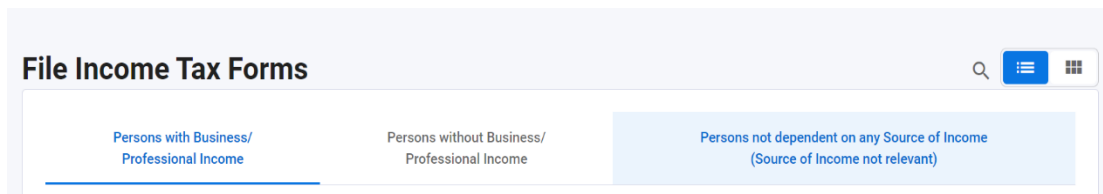
1. Inserted by Income-tax (4th Amendment) Rules, 2019, w.e.f. **22-5-2019**.

Procedure of generation of Form 10F on Income Tax e-filing portal

- 1) Click on the link- <https://www.incometax.gov.in/iec/foportal/>
- 2) Sign in to the Income-tax portal using your PAN and password.
- 3) Click on the E-file tab, navigate to the 'Income Tax Forms' and then select 'File Income Tax Forms'.



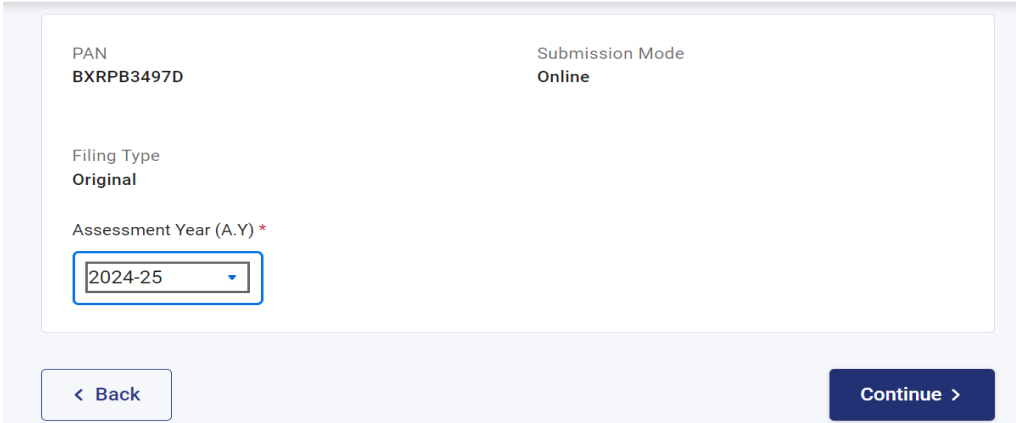
- 4) Click on the tab 'Persons not dependent on any Source of Income (Source of Income not relevant)'.



- 5) Now select Form 10F from the list of available forms.

Tax Exemptions and Reliefs (Form 10B) Audit report under section 12A(1)(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions	File Now
Deduction of tax at source (Form 10BA) Declaration to be filed by the assessee claiming deduction under section 80GG	File Now
Double Taxation Relief (Form 10F) Information to be provided under sub-section (5) of section 90 or sub-section (5) of section 90A of the Income-tax Act, 1961	File Now
Special provisions relating to avoidance of tax (Form 10FC) Authorisation for claiming deduction in respect of any payment made to any financial institution located in a notified jurisdictional area	File Now

- 6) Select the Assessment Year 2024-25 and click on 'Continue'.



The screenshot shows a form with the following fields and values:

PAN	BXRPB3497D	Submission Mode	Online
Filing Type	Original		
Assessment Year (A.Y) *	2024-25		

At the bottom of the form, there are two buttons: "< Back" on the left and "Continue >" on the right.

- 7) Fill in the required details as per form and attach your Tax Residency Certificate.
- 8) Save the draft and then click on preview.
- 9) In the next step, verify the Form, using digital signature (DSC) or an electronic verification code, as the case may be.
- 10) Once the form has been verified, click on the 'Submit' tab.
- 11) Kindly save the acknowledgement for future reference.

(ON THE LETTER HEAD OF SHAREHOLDER)

Declaration under Rule 37BA of the Income Tax Rules, 1962 read with Section 199 of the Income Tax Act, 1961

Declaration from,

<Name of the Recipient of Dividend

<Address>

Declaration to,

Bata India Limited

27B, Camac Street, 1st Floor,

Kolkata – 700 016

West Bengal

Subject: Declaration under section 199 of the Income-tax Act, 1961 and Rule 37BA of the Income-tax Rules, 1962 for providing credit of taxes deducted at source to another person for the financial year 2023-24 (ending on March 31, 2024).

1. We, <Name of the Recipient of Dividend> do hereby declare that we have received / are eligible to receive income by the way of Dividend from you during the F.Y 2023-24 relevant for A.Y 2024-25, the details of which are as follows. The same dividend will be credited to the account of ultimate shareholder's net of TDS received by us from you.

Date of Declaration of dividend	Amount of dividend received Net of TDS	TDS@10%	No of Shares	Folio/DP-Id

2. We further declare that the above-mentioned dividend income is assessable in the hands of beneficiaries of shares and not <Name of the Recipient of Dividend>. The details of the beneficiaries of the shares such as name, addresses, permanent account number, amount of dividend are given in **Annexure I**. As per the sub rule 2(1) of Rule 37BA of the Income Tax Rules 1962, credit for the tax deducted at source (TDS) from the dividend income is allowable to these beneficiaries of shares.

3. Reason for giving credit to the beneficiaries listed in Annexure I is as under:

Undertaking

We, <Name of the Recipient of Dividend>undertake that we will not claim credit of TDS from the dividend amount assessable in the hands of beneficiaries listed in Annexure I.

We request you to kindly report and furnish the information relating to the deduction of Tax to the Income Tax Department, details of dividend amount and TDS there from on the name of beneficiaries listed in Annexure I and issue TDS certificates accordingly.

We seek your co-operation in this regard.

For _____,

(Authorised Signatory)

On the letter head of the Shareholder

To

Bata India Limited
27B, Camac Street, 1st Floor,
Kolkata – 700 016
West Bengal

I/We, Name of Shareholder hereby confirm as follows:

- i. Name :
- ii. E-mail ID :
- iii. Contact No :
- iv. Address :
- v. Tax Identification No :

For Name of Shareholder

Authorized Signatory

Name:.....

Designation:.....

Place:.....

Date:.....