

**05.04.2023**

To,  
The Manager - Listing  
National Stock Exchange of India Ltd.  
Exchange Plaza, Bandra Kurla Complex  
Bandra (East)  
Mumbai - 400 051  
Tel No. 022-2659 8237 /38  
Symbol: DHAMPURSUG

The General Manager – DSC  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai - 400001  
Tel No.022-22722039/37/3121  
Security Code: 500119

Dear Sir,

**Sub: Communication to the Shareholders regarding Tax Deduction at Source on Dividend payout**

Pursuant to the amendments introduced in the Income-tax Act, 1961 vide Finance Act, 2020, w.e.f. April 1, 2020, the Company is required to deduct tax at source at the time of payment of interim dividend for the year 2022-2023 as approved by the Board of Directors at their meeting held on 3<sup>rd</sup> April, 2023. In view of the same, please find enclosed herewith an email communication as sent to the shareholders having their email address registered with the Company/Depositories explaining the process on withholding tax pertaining to Interim Dividend to be paid to the shareholders. The aforesaid email communication is also available on the website of the Company at [www.dhampursugar.com](http://www.dhampursugar.com).

Thanking you,

Yours faithfully,

**For Dhampur Sugar Mills Limited**

**Aparna Goel**  
Company Secretary  
M. No.: 22787



**DHAMPUR SUGAR MILLS LIMITED**

Registered office: Dhampur, District Bijnor, U.P - 246761

**CIN:** L15249UP1933PLC000511, **E-mail:** [investordesk@dhampursugar.com](mailto:investordesk@dhampursugar.com),

**Website:** [www.dhampursugar.com](http://www.dhampursugar.com), **Tel:** 01344-220006,

**Dear Shareholder**

**Subject: Intimation/Communication in respect to Deduction of Tax at Source on Dividend for Financial Year 2022-23**

We are pleased to inform you that the Board of Directors at their Meeting held on Monday, 3<sup>rd</sup> April, 2023 have declared an **Interim Dividend of INR 6.00 (Rupees Six only)** per Equity Share of ₹10 each on 6,63,87,590 Equity Shares of the Company for the Financial Year 2022-23 (Aggregate of Interim Dividend of 50% i.e. ₹ 5.00 per Equity Share of ₹ 10 each and Special Dividend of 10% i.e. ₹ 1.00 Per Equity Share of ₹ 10 each on successful commissioning of New Distillery Project of the Company ) to the Equity Shareholders on the basis of the details of beneficial ownership that will be furnished by the Depositories, as at the close of business hours of **Tuesday, 18<sup>th</sup> April, 2023 i.e. record date** for determining entitlement of members to receive Interim Dividend for the Financial Year 2022-23 and in respect of shares held in Physical form (if any) to those Members whose names will appear on the Register of Members of the Company as on the close of business hours of **Tuesday, 18<sup>th</sup> April, 2023 .**

As you may be aware, as per the Income-tax Act, 1961 (Act), as amended by the Finance Act, 2020, dividends paid or distributed by the Company after 1<sup>st</sup> April 2020, shall be taxable in the hands of the shareholders and the Company shall be required to deduct tax at source (TDS) at the prescribed rates from the dividend to be paid to shareholders. The TDS rate would vary depending on the residential status of the shareholder, documents submitted by them and accepted by the Company. Accordingly, the Interim Dividend will be paid after deducting TDS as explained here under:

## I. FOR RESIDENT SHAREHOLDERS

Category of shareholders	Exemption applicability/Documentation requirement
Mutual Funds	No TDS is required to be deducted where a self declaration ( <b>as per format available on link <a href="https://einward.alankit.com/Docs/7-Declaration%20for%20Mutual%20Fund%20Companies.pdf">https://einward.alankit.com/Docs/7-Declaration%20for%20Mutual%20Fund%20Companies.pdf</a></b> ) that it is governed by provisions of Section 10(23D) of the Act is provided along with a self-attested copy of a valid SEBI registration certificate.
Insurance Companies	No TDS is required to be deducted where a self declaration ( <b>as per format available on link <a href="https://einward.alankit.com/Docs/8-Declaration%20for%20Insurance%20Companies.pdf">https://einward.alankit.com/Docs/8-Declaration%20for%20Insurance%20Companies.pdf</a></b> ) that it has full beneficial interest with respect to the Ordinary Shares owned by it is provided along with self-attested copy of valid IRDAI registration certificate.
Category I and II Alternative Investment Fund	No TDS is required to be deducted where a self declaration ( <b>as per format available on link <a href="https://einward.alankit.com/Docs/6-Declaration%20for%20Alternate%20Investment%20Fund%20Companies.pdf">https://einward.alankit.com/Docs/6-Declaration%20for%20Alternate%20Investment%20Fund%20Companies.pdf</a></b> ) that its income is exempt under section 10(23FBA) of the Act and they are established as Category I or Category II AIF under the SEBI regulations is provided along with self-attested copy of valid SEBI registration certificate needs to be submitted.
Any other entity entitled to exemption from TDS	Valid self-attested documentary evidence (e.g. relevant copy of registration, notification, order, etc.) in support of the entity being entitled to TDS exemption needs to be submitted.
Other resident shareholder	A) TDS is required to be deducted at the rate of 10% under Section 194 of the Act.
	B) No TDS is required to be deducted, if aggregate dividend distributed or likely to be distributed during the financial year to individual shareholders does not exceed INR 5,000/-.
	C) No TDS is required to be deducted on furnishing of valid Form 15G ( <b>as per format available on link <a href="https://einward.alankit.com/Docs/1-annexure-1-form-15G.docx">https://einward.alankit.com/Docs/1-annexure-1-form-15G.docx</a></b> ) (for individuals, with no tax liability on total income and income not exceeding maximum amount which is not chargeable

to tax) or Form 15H (*as per format available on link <https://einward.alankit.com/Docs/2-anexure-2-form-15H.docx>*) (for individual above the age of 60 years with no tax liability on total income).

D) TDS is required to be deducted at the rate of 20% under Section 206AA of the Act, if valid PAN of the shareholder is not available.

E) TDS is required to be deducted at the rate prescribed in the lower tax withholding certificate issued under Section 197 of the Act, if such valid certificate is provided.

- The Finance Act, 2021, has *inter alia* inserted the provisions of section 206AB of the Act with effect from July 1, 2021. The provisions of section 206AB of the Act require the deductor to deduct tax at higher of the following rates from amount paid/ credited to 'specified person':
  - i. At twice the rate specified in the relevant provision of the Act; **or**
  - ii. At twice the rates or rates in force; **or**
  - iii. At the rate of 5%

The 'specified person' means a person who has:

- a. not filed return of income for both of the two assessment years relevant to the two previous years immediately prior to the previous year in which tax is required to be deducted, for which the time limit of filing return of income under sub-section (1) of section 139 has expired; **and**
- b. Subjected to tax deduction/collection at source in aggregate amounting to Rs.50,000 or more in each of such two immediate previous years.

**Note:** *The non-resident who does not have the permanent establishment is excluded from the scope of a specified person.*

- The Company will be relying on the information verified by the utility available on the Income Tax website.

<b>II. FOR NON-RESIDENT SHAREHOLDERS</b>	
Category of shareholder	Exemption applicability/Documentation requirements
FPIs and FIIs	TDS is required to be deducted at the rate of 20% (plus applicable surcharge and cess) under Section 196D of the Act.

Any entity entitled to exemption from TDS	Valid self-attested documentary evidence (e.g. relevant copy of registration, notification, order, etc. by Indian tax authorities) in support of the entity being entitled to exemption from TDS is to be submitted.
Other non-resident shareholder	<p>A) Taxes are required to be withheld in accordance with the provisions of Section 195 of the Income Tax Act, 1961, as per the rates as applicable. As per the relevant provisions of the Act, the withholding tax shall be at the rate of 20% (plus applicable surcharge and cess) on the amount of dividend payable to them.</p> <p>B) Further, as per Section 90 of the Act the non-resident shareholder has the option to be governed by the provisions of the Double Tax Avoidance Treaty as read with relevant clauses of Multilateral instrument (if any) between India and the country of tax residence of the shareholder, if they are more beneficial to them. To avail Tax Treaty benefits, the non-resident shareholders will have to provide the following:</p> <ol style="list-style-type: none"> <li>1. Self-attested copy of the PAN allotted by the Indian Income Tax authorities;</li> <li>2. Self-attested copy of valid Tax Residency Certificate obtained from the tax authorities of the country of which the shareholder is a resident for the period April 2022 to March 2023;</li> <li>3. Self-declaration in Form 10F (<b>as per format given on link <a href="https://einward.alankit.com/Docs/FORM%2010F.docx">https://einward.alankit.com/Docs/FORM%2010F.docx</a> )%3</b></li> </ol>

**Attention:**

1. The documents furnished by the shareholders (such as Form 15G/15H, TRC, Form 10F, Self-Attested Declaration etc.) shall be subject to review and examination by the Company before granting any beneficial rate or NIL Rate. The Company reserves the right to reject the documents in case of any discrepancies or the documents are found to be incomplete.
2. In case, the dividend income is assessable to tax in the hands of a person other than the registered Shareholder as on the Record Date, the registered shareholder is required to furnish a declaration containing the name, address, PAN of the person to whom TDS credit is to be given and reasons for giving credit to such person.
3. Above communication on TDS sets out the provisions of law in a summarized manner only and does not purport to be a complete analysis or listing of all potential tax consequences. Shareholders should consult

with their own tax advisors for the tax provisions that may be applicable to them.

4. It may be further noted that in case the tax on dividend is deducted at a higher rate in absence of receipt of the aforementioned details/documents, there would still be an option available with the shareholder to file the return of income and claim an appropriate refund, if eligible. No claim shall lie against the Company for such taxes deducted.
5. In the event of any income tax demand (including interest, penalty, etc.) arising from any misrepresentation, inaccuracy or omission of information provided / to be 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 appellate proceedings.
6. **Updating Bank Account details** : Shareholders are requested to ensure that their bank account details are updated in their Demat accounts, to enable the Company to make timely credit of dividend in their bank accounts.
7. The Company will arrange to email a soft copy of the TDS certificate to the shareholders at their registered email ID in due course, post payment of the said Dividend. Shareholders will also be able to see the credit of TDS in Form 26AS, which can be downloaded from their e-filing account at <https://www.incometax.gov.in/iec/foportal>

In case tax on dividend is deducted at a higher rate in the absence of receipt of the aforementioned details / documents, shareholders would still have an option of claiming refund of the excess tax deducted at the time of filing their income tax return by consulting their tax advisors. No claim shall lie against the Company for such taxes deducted. Shareholders will be able to see the credit of TDS in Form 26AS, which can be downloaded from their e-filing account at <https://incometax.gov.in>.

**Moreover, all Shareholders are requested to ensure that the above details are submitted with the Company/RTA, on or before Tuesday, 15<sup>th</sup> April, 2023.**

**No communication on the tax determination / deduction shall be entertained after Tuesday, 15<sup>th</sup> April, 2023.**

Shareholders are requested to upload the documents on the portal <https://einward.alankit.com/>

In case of any query, please reach out to us by sending an email to [investordesk@dhampursugar.com](mailto:investordesk@dhampursugar.com) or [rta@alankit.com](mailto:rta@alankit.com).

We seek your cooperation in the matter.

Thanking you,

Yours faithfully,

**For and on behalf of Dhampur Sugar Mills Limited**

**(Aparna Goel)**

**Company Secretary and Compliance Officer**

**Date: 4<sup>th</sup> April, 2023**

**Place: New Delhi**

**Declaration by shareholder qualifying as Insurer as per section 2(7A) of the Insurance Act, 1938**

*<on letterhead of the shareholder>*

Date: << >>

**TO WHOMSOEVER IT MAY CONCERN**

Dear Sir,

**Sub: Declaration with regards to dividend income.**

For the purpose of determination of Income-tax TDS liability under Income Tax Act 1961, we hereby certify as follows:

<b>Nature of information</b>	<b>Details</b>
Name of the Shareholder	
Status	Insurance Company
Contact number	
PAN	
Registration number of the certificate obtained from IRDA	
Nature of Insurance business	

Further, we declare that we qualify as Insurer as per section 2(7A) of the Insurance Act, 1938 and << *name of the shareholder* >> is the beneficial owner of dividend income and is eligible for exemption from withholding taxes as per section 194 Income-tax Act, 1961 for the FY 2021-22.

In this regard, we have enclosed certificate of registration with IRDA / LIC / GIC, as applicable.

In this connection, we also certify that the above made declarations apply to all DP ID & client ID linked to the PAN << *PAN of the shareholder* >>.

For .....

Authorized Signatory

Name and Designation:



**Declaration by Mutual Fund shareholder eligible for exemption u/s 10(23D) of the Income-tax Act, 1961**

*<on letterhead of the shareholder>*

Date: << >>

**TO WHOMSOEVER IT MAY CONCERN**

Dear Sir,

**Sub: Declaration with regards to dividend income.**

For the purpose of determination of Income-tax TDS liability under Income Tax Act 1961, we hereby certify as follows:

<b>Nature of information</b>	<b>Details</b>
Name of the Shareholder	
Status	Mutual Fund (MF)
Contact number	
PAN	
The notification number in which the MF is notified to be exempt under Section 10(23D)	
MF SEBI Registration number (if the MF is registered with SEBI) <i>or</i> If the MF is set up by public sector bank / public financial institution (PFI) / authorized by RBI.	

Further, we also declare that << Name of the Shareholder >> is the beneficial owner of dividend income and is eligible for exemption u/s 10(23D) of the Income-tax Act, 1961 and therefore eligible for exemption from withholding taxes as per section 196 of Income-tax Act, 1961 for the FY 2021-22.

In this regard, we have enclosed certificate of registration of Mutual Fund with SEBI or a certificate indicating a Mutual Fund is set up by public sector bank / PFI / authorized by RBI being notified by Central Government, as the case may be.

In this connection, we also certify that the above made declarations applies to all DP ID & client ID linked the PAN << PAN of the shareholder >>.

For .....

Authorized Signatory

Name and Designation:

Annexure - 3

**Declaration by Category I/II Alternate Investment Fund (AIF) registered with SEBI holding registration and declaring dividend income is not chargeable under the head 'Profit and Gains of Business or Profession' and qualifies for exemption u/s 10(23FBA)**

*<on letterhead of the shareholder>*

Date: << >>

**TO WHOMSOEVER IT MAY CONCERN**

Dear Sir,

**Sub: Declaration with regards to dividend income.**

For the purpose of determination of Income-tax TDS liability under Income Tax Act 1961, we hereby certify as follows:

<b>Nature of information</b>	<b>Details</b>
Name of the Shareholder	
Status	
Contact number	
PAN	

We declare that we are a Category I/II Alternate Investment Fund (AIF) registered with SEBI holding registration no << >> and our dividend income is not chargeable under the head 'Profit and Gains of Business or Profession' for the FY 2021-22 and qualifies for exemption u/s 10(23FBA). Therefore, we are eligible for exemption from withholding taxes under the Income Tax Act, 1961 (the Act) as specified in CBDT Notification No. 51/2015 of the Act.

Further, we have attached the certificate of registration of the AIF with SEBI.

In this connection, we also certify that the above made declarations applies to all DP ID & client ID linked the PAN << *PAN of the shareholder* >>.

For .....

Authorized Signatory

Name and Designation:

# 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 <sup>1</sup>		
3. Status	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. E-mail	
14. Telephone No. (with STD Code) and Mobile No.	15 (a) Whether assessed to tax under the Income-tax Act, 1961 <sup>2</sup> :			Yes      No <input type="checkbox"/> <input type="checkbox"/>
	(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 <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>5</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 Arndt.) 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. <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>12</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 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 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.

**<sup>1</sup>FORM 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 <sup>1</sup>		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	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 <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 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.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 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*

## 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.]**

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

**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 or Aadhaar Number 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 referred to in sub-section (4) of section 90 or sub-section (4) of section 90A from the Government of ..... (name of country or specified territory outside India)

Signature: .....

Name: [Redacted]

Address: .....

Permanent Account Number or Aadhaar 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.....

[Redacted]

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.