

FORM NO. 15G

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

Declaration under section 197A(1) and section 197A (1A) of the Income-tax Act, 1961 to be made by an individual or Person (not being a company or firm) claiming certain receipts without deduction of tax.

PART - I

1] Name of Assessee (Declarant) :		2] PAN :	
		3] Assessment Year	
		6] Status :	
4] Flat / Door / Block No. :	5] Name of Premises :	7] Assessed in which Ward / Circle	
8] Road / Street / Lane :	9] Area / Locality :	10] AO Code (whom assessed last time) :	
		Area Code	AO Type
		Range Code	AO No.
11] Town / City / District :	12] State :		
	13] PIN	14] Last Assessment Year in which assessed :	
15] Email :	16] Telephone / Mobile No. :	17] Present Ward / Circle	
		18] Residential Status :	
19] Name of Business / Occupation :		20] Present AO Code (if not same as above):	
21] Jurisdictional Chief Comm. of Income Tax or Comm. of Income Tax (if not assessed to income tax earlier):		Area Code	AO Type
		Range Code	AO No.
22] Estimated total income from the sources mentioned below: (Please tick the relevant box)			
		Dividend from shares referred to in Schedule - I	
		Interest on securities referred to in Schedule - II	
		Interest on sums referred to in Schedule - III	
		Income from units referred to in Schedule - IV	
		The amt of withdrawal referred in sec-80CCA(2)(a) from National Savings Scheme referred to in Schedule - V	
23] Estimated total income of the previous year in income mentioned in Col - 22 to be included:			
24] Details of investments in respect of which the declaration is being made :			

SCHEDULE-I

(Details of shares, which stand in the name of the declarant and beneficially owned by him)

No. of shares	Class of shares & face value of each share	Total value of shares	Distinctive numbers of the shares	Date on which the shares were acquired by the declarant (dd/mm/yyyy)

SCHEDULE-II

(Details of the securities held in the name of declarant and beneficially owned by him)

Description of securities	Number of securities	Amount of securities	Date(s) of securities (dd/mm/yyyy)	Date(s) on which the securities were acquired by declarant (dd/mm/yyyy)

SCHEDULE-III

(Details of the sums given by the declarant on interest)

Name and address of the person to whom the sums are given on interest	Amount of sums given on interest	Date on which sums given on Interest (dd/mm/yyyy)	Period for which sums were given on interest	Rate of interest

SCHEDULE- IV

(Details of the mutual fund units held in the name of declarant and beneficially owned by him)

Name and address of the mutual fund	Number of units	Class of units & face value of each unit	Distinctive number of units	Income in respect of units

SCHEDULE-V

(Details of the withdrawal made from National Savings Scheme)

Particulars of the Post Office where the account under the National Savings Scheme is maintained and the account number	Date on which the account was opened (dd/mm/yyyy)	The amount of withdrawal from the account

x

Signature of the Declarant**Declaration / Verification**

*I/ We _____ do hereby declare that to the best of knowledge and belief what is stated above is correct, complete and truly stated. *I /We declare that incomes referred to in this form are not includible in the total income of any other person u/s 60 to 64 of Income Tax Act, 1961. *I/We further, declare that tax *on my / our estimated total income, including *income / incomes referred to in column 22 above, computed in accordance with provisions of the Income Tax Act 1961. for the previous year ending on **31.03.20**____ relevant to the assessment year **20**____ - **20**____ will be nil.

*I / We also, declare that *my / our *income / incomes referred to in Column 22 for the previous year ending on **31.03.20**____ relevant to the assessment year **20**____ - **20**____ will not exceed the maximum amount which is not chargeable to income tax.

Place :

x

Date :

Signature of the Declarant**PART - II**

[For use by the person to whom the declaration is furnished]

1] Name of the person responsible for paying the income referred to in Column 22 of Part I :		2] PAN of the person indicated in Column 1 of Part II	
3] Complete Address :		4] TAN of the person indicated in Column 1 of Part II :	
5] Email :	6] Telephone / Mobile No :	7] Status :	
8] Date on which Declaration is Furnished (dd/mm/yyyy) :	9] Period in respect of which the dividend has been declared or the income has been paid / credited :	10] Amount of income paid :	11] Date on which the income has been paid / credited (dd/mm/yyyy) :
12] Date of declaration, distribution or payment of dividend/withdrawal under the National Savings Scheme(dd/mm/yyyy) :		13] Account Number of National Saving Scheme from which withdrawal has been made :	

Forwarded to the Chief Commissioner or Commissioner of Income-tax _____

Place :

Signature of the person responsible for paying the

Date :

income referred to in Column 21 of Part I

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.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/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 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. 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**.

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:-

Sl.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 referred 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.

**DECLARATION BY NON-RESIDENT SHAREHOLDERS
(TO BE FILLED IN BLOCK LETTERS ONLY)**

Name of shareholder: _____
(As registered with the registrar)

Folio number/ DP Id/ Client ID: _____

Date (dd/mm/yyyy): __/__/__

To
Shreyans Industries Limited
Village Bholapur, P.O. Sahabana, Chandigarh Road
Ludhiana 141123

In relation to our dividend income of INR _____ per share from Shreyans Industries Limited, I/ We hereby declare and certify as under (strike out whichever is not applicable):

- a. I am/ We are a tax resident of _____ <<insert name of country of tax residence >> as per the domestic provisions of <<insert name of country>> and shall continue to be tax resident of such country for FY _____ (i.e. for the period from 01 April _____ to 31 March _____).
- b. I am/ We are eligible to claim the beneficial rate provided under the India and _____ <<insert name of country of tax residence>> Double Taxation Avoidance Agreement ('DTAA') as we fulfill the DTAA related conditions read with the provisions of Multilateral Instrument (MLI), wherever applicable including General Anti Avoidance Rules ('GAAR') under the Act
- c. I/ We hold full beneficial interest in the shares. I/ We have the right to use and enjoy the dividend received/ receivable from the shares held by us in Shreyans Industries Limited and such right is not constrained by any contractual and/ or legal obligation to pass on such dividend to any other person.
- d. I am / We are not fiscally transparent entities and shall qualify as 'resident' of <<insert name of country of tax residence>> as per India-_____. <<insert name of country of tax residence>> DTAA.
- e. I am / We are and shall continue to remain a non-resident of India under section 6 of the Income Tax Act, 1961 ("the Act") during FY _____ (i.e. from 01 April _____ to 31 March _____).
- f. We do not or shall not have a Place of Effective Management (POEM) in India as per section 6(3)(ii) of the Act during the period 1 April _____ to 31 March _____.
- g. We do not and shall not have a taxable presence, business connection, significant economic presence, fixed base or Permanent Establishment (PE) in India as defined under the Act and DTAA between India and _____ <<insert name of country of tax residence>> read with the provisions laid down in MLI, wherever applicable, during the period 1 April _____ to 31 March _____.

OR

I /We declare that the dividend income receivable by me/us from investment in the shares of Shreyans Industries Limited is not effectively connected to any permanent establishment in India.

- h. I/We hereby declare that I am /we are a qualified person pursuant defined under Article 7 or 9 of the Multilateral Instrument. Further, the investments made by me/us in the shares of Shreyans Industries Limited satisfies the principal purpose test. The tax benefit, if any, derived from such investments would be in accordance with the object and purpose of the relevant provisions of DTAA between India and _____.
<<insert name of country of tax residence>>
- i. I am/ We are the beneficial owner of the investments made by me/ us in the Shares of Shreyans Industries Limited for an uninterrupted period of 365 days prior to and including the date of payment of the dividends, as may be required in the applicable tax treaty.
- j. I/ We further affirm that the claim of benefits by us under the DTAA is not impaired in any way.

I/ We hereby confirm that the details/ information provided in the above declaration are complete, true and correct. This declaration is issued to Shreyans Industries Limited to enable them to decide upon the withholding tax applicable on the dividend income receivable by me/ us and conclusion of applicability of such withholding tax rate shall be at the discretion of Shreyans Industries Limited.

I/ We further agree to indemnify Shreyans Industries Limited for any tax liability (including but not limited to interest, penalty and fees) arising in future on account of short/ non-deduction of tax at source based on the above information furnished by me/ us. Also, I/ We undertake to provide Shreyans Industries Limited, on demand, copies of tax returns filed in India, evidence of the tax paid, evidence of overall TDS/ TCS, etc.

Name of the shareholder: *<<insert name of shareholder>>*

Signature (digital or physical): *<<Insert digital or physical signature>>*

Designation of person signing this declaration: *<<insert name of signatory>>*

[On letterhead of Non-resident shareholder]

Date:

To
Shreyans Industries Limited
Ludhiana

Subject: Information to be provided under sub-rule (2) of rule 37BC of the Income-tax Rules, 1962 in case of non-resident shareholder not having a PAN in India

Ref: Folio Number / DP ID/ Client ID: (Mention all the account details)

I(Person signing this form) in the capacity of
(designation of the person signing the form) do provide the following information, relevant to the previous year _____ (i.e. for the period from 01 April ____ to 31 March _____) in my case/in the case of for the purposes of sub-rule (2) of rule 37BC (Relaxation from deduction of tax at higher rate under section 206AA):

Sr. No	Nature of information	Details#
(i)	Name	
(ii)	E-mail id	
(iii)	Contact Number	
(iv)	Address of the assessee in the country or territory outside India in which he is resident	
(v)	Certificate of Tax Residency attached (Yes/No)	
(vi)	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	

We undertake to indemnify you for any tax liability (including but not limited to interest, penalty and fees) that may arise on you in future on account of short / non-deduction of tax at source based on the above declaration furnished by me/ us.

Thanking you.

Yours faithfully

Name of the shareholder

Authorized Signatory

Place:

Date:

(On letterhead of shareholder)

Date: __/__/

To,
Shreyans Industries Limited
Ludhiana

Sub: Declaration under section 199 of the Income-tax Act, 1961 (the Act) read with Rule 37BA of the Income-tax Rules, 1962 (the Rules)

Ref: PAN – <<Mention PAN of Shareholder>>

Folio Number / DP ID/ Client ID – <<Mention all the account details>>

This is in reference to captioned shares of your company, which were held by _____ [Insert Name] on the record date on behalf of beneficial owners of such shares on account of following reason: [Mention reasons, such as joint ownership or Clearing Members, intermediaries, stock broker etc.]

Section 199 of the Act read with Rule 37BA of the Rules, inter alia, states that if the income on which tax has been deducted at source is assessable in the hands of a person other than the deductee, credit of such tax deducted at source shall be given to the other person and not to the deductee.

For the aforesaid reasons, I/ We _____ [Insert name] do hereby declare that the dividend on such captioned shares is includible and taxable in the hands of the beneficial owner as stated below:

Sr. No	Name	Address	PAN	Amount of dividend (Rs.)

We therefore request you that TDS deducted under the Act on the aforesaid dividend may please be deducted in the name and PAN of the person named in above table and the certificate for deduction of tax at source be issued in the name and PAN of the person as shown in the above table under section 199 of the Act r.w. Rule 37BA of the Rules.

I/ We further indemnify the Company for any consequences arising out of any acts of commission or omission initiated by the Company by relying on my/ our above averment.

Authorised Signatory

(Seal should be affixed in case of a Corporate entity)