



Triplewall Containers Limited

Date: September 06, 2025

To,

Corporate Relations Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400001.

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

BSE Scrip Code: 543668

NSE Scrip Code: BBTCL

Subject: Communication to Shareholders - Intimation on Tax Deduction at Source on Dividend

Dear Sir/Ma'am,

Pursuant to the Finance Act, 2020, Dividend Distribution Tax is abolished and Income by way of Dividend is taxable in the hands of the Shareholders of the Company.

In this regard, please find enclosed herewith an e-mail communication which has been sent to all the Preference Shareholders of the Company whose e-mail addresses are registered with the Company / Depository Participants/ Registrar and Share Transfer Agent of the Company explaining the process and documentation required for withholding tax from dividends paid to the shareholders at prescribed rates.

The same is for your information and record please.

Thanking You,
Yours faithfully,

FOR B&B TRIPLEWALL CONTAINERS LIMITED

RAVI AGARWAL
Whole Time Director & CFO
DIN: 00636684

Enclosed as above

Registered Office:
B&B Triplewall Containers Limited
Sy. No. 263/2/3, Marsur Madiwal Village,
Kasaba Hobli, Anekal Taluk, Bangalore – 562106.
E-mail ID: mail@boxandboard.in | Ph.: 7353751661

Corporate Office:
B&B Triplewall Containers Limited
First Floor, 1090/N, Gayathri Towers, 18th Cross,
HSR Layout, Sector-3, Bangalore – 560102.
E-mail: cs@boxandboard.in | Ph.: 7353751669



Triplewall Containers Limited

CIN: L21015KA2011PLC060106

Registered Office: Sy. No. 263/2/3, Marsur Madiwal Village, Kasaba Hobli, Anekal Taluk, Bangalore KA – 562106.

Corporate Office: First Floor, 1090/N, Gayathri Towers, 18th Cross, HSR Layout, Sector-3, Bangalore, KA-560102.

E-mail: cs@boxandboard.in | **Cont.:** 7353751669 | **Website:** www.boxandboard.in

September 06, 2025

Name - _____

Dear Shareholder,

Subject: – Intimation relating to Tax Deduction at Source (TDS) on Dividend for Financial Year 2024-25.

We are pleased to inform you that the Board of Directors in their meeting held on August 14, 2025 have recommended a Final Dividend on Board of Directors has also recommended Dividend on Preference Share Capital @ 1.50 % per preference shares of Rs. 1000/-each for the Financial Year 2024-25 subject to the approval of Members in the ensuing Annual General Meeting of the Company.

Dividend shall be paid to the Preference Shareholders of the Company whose name appear on the Register of Members of the Company or in the records of the depositories as beneficial owners of the shares as on Tuesday, September 23, 2025 which is the record date fixed for the purpose.

In accordance with the provisions of the Income Tax Act, 1961, as amended by the Finance Act, 2020, dividends paid or distributed by a Company on or after 1st April 2020 shall be taxable in the hands of the shareholders. The Company shall, therefore be required to deduct tax at source at the time of making the payment of the said Dividend.

This communication summarizes the applicable TDS provisions in accordance with the provisions of the Act for various shareholder categories, including a Resident or Non-Resident shareholder. The TDS rate would vary depending on the residential status of the shareholder and the documents submitted by them and accepted by the Company. Accordingly, the Final Dividend will be paid after deducting TDS as explained herein.

The applicable TDS provisions under the Income Tax Act, 1961 (“**ACT**”) for Resident and Non-Resident shareholder categories are as follows:

(A) RESIDENT SHAREHOLDERS

A.1 Tax deductible at source for Resident Shareholders (other than resident individual Shareholders receiving Dividend not exceeding Rs. 10,000 during the FY 2025-26)

Particular	Withholding tax rate	Relevant Section of Income Tax Act, 1961 ("Act")	Documents required
Valid and Operative PAN updated with the Depository Participant in case shares are held in dematerialized form; or Registrar and Transfer Agent ("RTA") in case shares are held in physical form and no exemption sought by Shareholder	10%	194	N.A
No / Invalid PAN / Inoperative PAN with the Depository Participant in case shares are held in dematerialized form; or RTA in case shares are held in physical form and no exemption sought by Shareholder	20%	194 read with 206AA	N.A
Availability of lower/nil tax deduction certificate issued by Income Tax Department under Section 197 of the Act	Rate specified in Lower tax withholding certificate obtained from Income Tax Department	197	1.Copy of PAN card 2.Copy of lower tax withholding certificate obtained from Income Tax Department TAN to be used for this purpose DELR08034F

A.2 Nil Tax Deductible at Source on dividend payment to Resident Shareholders if the Shareholders submit documents mentioned in table below with the Company / RTA

Particular	Withholding tax rate	Relevant Section of Income Tax Act, 1961 ("Act")	Documents required
The aggregate of total dividend distributed to resident individual Shareholder by the Company during FY 2025-26 does not exceed Rs. 10,000/-	NIL	194	NIL
An Individual furnishing Form 15G/ 15H	NIL	197A	1.Copy of PAN card Declaration in Form No. 15G (applicable to an individual who is less than 60 years) / Form 15H (applicable to an Individual who is 60 years and above),

			fulfilling prescribed conditions.
Shareholders to whom Section 194 of the Act does not apply such as Insurance Companies LIC, GIC, etc.	NIL	194	<ol style="list-style-type: none"> 1. Copy of PAN card 2. Self-declaration that it has full beneficial interest with respect to the shares owned by it along with adequate documentary evidence (e.g., registration certificate), to the effect that no tax withholding is required as per provisions of Section 194 of the Act.
Shareholder covered under Section 196 of the Act such as Government, RBI, Mutual Funds specified under Section 10(23D) of the Act, corporations established by Central Act and exempt from Income Tax.	NIL	196	<ol style="list-style-type: none"> 1. Copy of PAN card 2. Self-declaration by Mutual Fund that they are specified in Section 10 (23D) of the Act and their income is exempt under Section 10 (23D) of the Act and therefore no TDS is required under Section 196 (iv) of the Act. 3. Self-declaration by Govt, Corporation that they are covered under Section 196 of the Act and hence, no tax deduction is required from the Dividend, along with registration certificate and adequate documentary evidence, substantiating applicability of Section 196 of the Act.
	NIL	197A (1F) read with Notification No. 51/2015	<ol style="list-style-type: none"> 1. Copy of PAN card 2. Self-declaration that Investment Fund is a fund as defined in clause (a) of the Explanation 1 of Section 115UB of the Act; and its dividend income is exempt under Section 10(23FBA) of the Act and it is governed by SEBI regulations as applicable to Category I or Category II AIFs and hence, no TDS is required to be deducted

Category I and II Alternative Investment Fund ("AIF")			as per Section 197A (1F) of the Act read with CBDT Notification No.51/2015 dated June 25, 2015 and hence, no tax deduction is required from the Dividend 3. Copy of registration certificate issued by SEBI
Securitisation Trust	NIL	197A (1F)	1.Copy of PAN card to download Annexure-3 2.Self-declaration that it is "Securitisation trust" as defined in Section 10(23DA) and as per explanation below Section 115TCA of the Act and Dividend income is exempt in the hands of the trust under Section 10(23DA) and no TDS is required to be deducted as per Section 197A (1F) of the Act read with CBDT Notification No.46/2016 dated June 17, 2016 and hence, no tax deduction is required from the Dividend. 3. Copy of registration certificate, if any, issued.
National Pension Scheme Trust (NPS)	NIL	197A (1E)	1.Copy of PAN card 2.Self-declaration that it qualify as NPS Trust for the purpose of Section 197A(1E) of the Act and its income is eligible for exemption under Section 10(44) of the Act and hence, no tax deduction is required from the Dividend. 3. Copy of registration certificate, if any issued
Any other entity exempt from withholding tax under the provisions of Section 197A of the Act (including those	NIL	197A/ Circular No. 18/2017	1.Copy of PAN card 2.Self-declaration along with adequate documentary evidence, substantiating the nature of the entity. 3.Copy of the lower tax withholding certificate

mentioned in Circular No. 18/2017 issued by CBDT)			obtained from Income Tax Department (except those covered by Circular 18/2017)
Recognized Provident Fund, approved Pension fund/approved Superannuation Fund, approved Gratuity Fund (Circular No.18/2017 dt. May 29, 2017)	NIL	Circular No. 18/2017	<p>1. Copy of PAN card</p> <p>2. Self-declaration that it is a Recognised Provident Fund/approved Pension Fund/approved Superannuation Fund/approved Gratuity Fund under the Act and its income is unconditionally exempt under Section 10(25) of Act and is statutorily not required to file return of income under Section 139 of the Act and as per CBDT Circular No.18/2017 dated May 29, 2017 and hence no tax deduction is required from the Dividend.</p> <p>3. Copy of registration/ notification/ order</p>

B NON-RESIDENT SHAREHOLDERS:

Tax deductible at source for non-resident Shareholders

Particular	Withholding tax rate	Relevant Section of Income Tax Act, 1961 ("Act")	Documents required
Foreign Institutional Investors ("FIIs") / Foreign Portfolio Investors ("FPIs")	20% (plus applicable surcharge and cess) or tax treaty rate whichever is beneficial	196D/ 90	<p>As per Section 90 of the Act, non-resident Shareholder has the option to be governed by the provisions of the Double Tax Avoidance Treaty between India and the country of tax residence of the Shareholder, if they are more beneficial to them.</p> <p>To avail beneficial rate of tax treaty following documents would be</p>

			<p>required:</p> <ol style="list-style-type: none">1. Copy of PAN card2. Copy of Tax Residency certificate ('TRC') issued by revenue authority of country of residence of Shareholder for FY 2025-26 (covering the period from April 1, 2025 to March 31, 2026)3. Electronically uploaded Form 10F on e-filing portal (Self-declaration from Non-resident, primarily covering the following:<ol style="list-style-type: none">i. Non-resident is resident of treaty country and eligible to claim the benefit of respective tax treaty;ii. Non-resident receiving the dividend income is the beneficial owner of such income;iii. Dividend income is not attributable/effectively connected to any Permanent Establishment ("PE") or Fixed Base in India;iv. Non-resident complies with any other condition prescribed in the relevant Tax Treaty and provisions under the Multilateral Instrument ("MLI");v. Non-resident does not have a place of effective management in India, etc. and more particularly stated in draft declaration format
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			<p>(Please download the Link given as Annexure-4 - Click here to download Annexure-4)</p> <p>(Note: Application of beneficial Tax Treaty Rate shall depend upon the completeness and satisfactory review by the Company of the documents submitted by the non-resident Shareholders. In case the documents are found to be incomplete, the Company reserves the right to not consider the tax rate prescribed under the tax treaty)</p>
Alternative Investment Fund - Category III located in International Financial Services Centre	10% (plus applicable surcharge and cess)	115AD/ 196D(1A)	<p>1. Copy of PAN card (if available)</p> <p>2. Self-declaration that its Category III AIF located in International Financial Services Centre ("IFSC") of which all the units are held by non-residents other than unit held by a sponsor or manager (i.e. specified fund defined under clause (c) of the Explanation to Section 10(4D)) of the Act along with adequate documentary evidence substantiating the nature of the entity</p>
Non-Resident Shareholders who are tax residents of 'Notified Jurisdictional Area' as defined under Section 94A(1) of the Act	30% or rate specified in the relevant provision of the Act or at the rates in force, whichever is higher (plus applicable surcharge and cess)	94A	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 @ 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
Availability of Lower/NIL tax deduction certificate issued by Income Tax Department under Sections 195 or 197 of the Act	Rate specified in Lower tax withholding certificate obtained from Income Tax Department	195 or 197	Copy of lower tax withholding certificate obtained from Income Tax Department TAN to be used for this purpose DELR08034F

Please note that the Company, in its sole discretion, reserves the right to call for any further information and/or to apply domestic law/ DTAA for TDS. In case of ambiguous, incomplete or conflicting information, or the valid information/documents not being provided, the Company will deduct tax at the rates applicable as per the Act.

The formats of the documents can be downloaded from the website of the Company viz.: <https://boxandboard.in/>

Please note that the Company will not be able to consider the documents/communication on the tax determination /deduction uploaded or mailed on portal after September 23, 2025

Notes:

- Application of TDS rates are subject to due diligence and verification of the Shareholder details as available in register of members on the record date and any other additional documents that may be submitted on or before September 23, 2025.
- All documents to be submitted are required to be self-attested (the documents should be signed by Shareholder/authorised signatory stating the document to be "certified true copy of the original"). Benefits depend upon availability of the documents within the time specified and verification of the same by the Company.
- Members may note that in case the tax on said dividend is deducted at a higher rate in absence of timely receipt, or insufficiency/incomplete/incorrectness of the aforementioned details/documents from you, an option is available to you to file the return of income as per the Act and claim an appropriate refund, if eligible. No claim shall lie against the Company for such taxes deducted.
- In case of non-resident Shareholder, in the event of mismatch in the category of Shareholder as per the register of members and as per fourth letter of PAN, the Company would consider category to which higher surcharge rate applicable.
- In case of joint Shareholders, the Shareholder named first in the Register of Members is required to furnish the requisite documents for claiming any applicable beneficial tax rate.
- As per Rule 37BA of the Income Tax Rules, 1962, any entity holding shares on behalf of registered shareholders or acting as a custodian, should inform by submitting declaration to the Company/ RTA, about providing credit of TDS and issue of TDS certificate to the respective beneficiary by September 23, 2025.

Blank Form 15G, Form 15H, Form 10F and Self declaration form as referred above are attached herewith and also available on Company website i.e., www.boxandboard.in and RTA website i.e., www.purvashare.com.

We also request you to register your email IDs, mobile numbers and update your bank account details with your Depository Participant for receiving electronic credit of dividends directly into your bank accounts, in case you are holding shares in electronic form or with the RTA in case of holdings in physical form.

Yours faithfully,

For B&B Triplewall Containers Limited

Jagrati Varshney
Company Secretary & Compliance Officer

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 :			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 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 Declarant*⁹

Declaration/Verification¹⁰

*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*⁹

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

PART II

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

1. Name of the person responsible for paying		2. Unique Identification No. 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 Form No.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.

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:—

<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:

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.....

.....
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.

(on the Letter Head of the party / vendor)

TO WHOMSOEVER IT MAY CONCERN

Declaration dated __/__/2020

- (Name of Party) is a company registered/incorporated under the laws of(country).
- We are a tax resident of (country) within the meaning of Article 4 of the India (country) Double Taxation Avoidance Agreement ('DTAA'). We hereby furnish a copy of Tax Residency Certificate ('TRC') [dated _____, Taxpayer Identification Number: _____] issued by the _____ <<Relevant tax authority>> confirming the same.
- We confirm that we are entitled to claim benefits under the India – (country) DTAA as modified by the Multilateral Instrument ('MLI'), (wherever applicable) and that all its relevant provisions of the MLI are fulfilled including the "Principal Purpose Test" in order to implement tax treaty related measures to prevent base erosion and profit shifting signed by India and (country). We hereby further confirm that obtaining the benefit of the DTAA by way of lower withholding tax on dividend, is not one of the principal purposes of the arrangement or transaction that resulted directly or indirectly in that benefit.
- Our Indian Permanent AccountNumber is _____/We do not have a PAN allotted to us by Indian income-tax authorities <<**strike off what is not applicable**>>.
- We do not have and do not foresee to have a Permanent Establishment ('PE') in India as defined in Article 5 of the India (country) DTAA (read with the amendments made by MLI)/ We do not have any business connection in India as per the Indian Income-tax Act, 1961 and do not carry out any operations in India. <<**strike off what is not applicable**>>
- We confirm that we do not/ will not have our Place of Effective Management in India during the period 1st April 2020 to 31st March 2021.
- As required to claim the benefits of the lower tax rate under the applicable tax treaty in relation to the dividend income to be received by me / us from the Company, I / We specifically confirm that I /We am/ are the beneficial owner of the above referred equity shares of the Company and the dividend income receivable from the Company in relation to the said shares.
- I/ We further declare that 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.
- Further, our claim for relief under the tax treaty is not restricted by application of Limitation of Benefit clause, if any, thereunder.
- This declaration is valid for the period 1 April 2020 to 31 March 2021.
- The information given above is true to the best of our knowledge and belief and no relevant information has been concealed. In case of change in facts, we will inform _____(Name of the Company) at the earliest.
- In the event that any of the conditions above are found to have not been satisfied or there is misrepresentation of facts by _____(Name of the payee) and the Indian tax authorities do not allow the benefit under the DTAA as modified by (Name of Payee)

MLI, _____ shall
Indemnify _____ (Name of the Company) for any
additional tax recoverable under the Income-tax Act, 1961, on account of lower
withholding of taxes by _____ (Name of the
Company) along with applicable interest and penalties, if any.

Yours faithfully,

For,
(Name of Party)

Name of the Person Signing along with its Designation and Company's Stamp
Place:

*Reference to MLI may be given where respective country has signed MLI