April 28, 2023

1. The Dy. General Manager
   Corporate Relationship Dept.
   BSE Ltd.
   Phiroze Jeejeebhoy Towers,
   Dalal Street
   MUMBAI - 400 001
   Scrip Code No: 532301

2. The Secretary
   National Stock Exchange of India Ltd
   Exchange Plaza, 5th Floor
   Plot No. C/1, G. Block
   Bandra-Kurla Complex, Bandra (E)
   MUMBAI – 400 051
   Scrip symbol: TATACOFFEE

Dear Sir(s),

**Sub: Communication to Shareholders - Intimation on Tax Deduction on Dividend**

Pursuant to the Finance Act, 2020, with effect from April 1, 2020, Dividend Distribution Tax is abolished, and dividend income is taxable in the hands of the shareholders.

In this regard, please find enclosed herewith an email communication which has been sent to all the shareholders having their e-mail ID's registered with the Company/Depositories explaining the process on withholding tax from dividends paid to the shareholders at prescribed rates along with the necessary annexures.

This communication is also available on the website of the Company at www.tatacoffee.com .

Please take the same on record.

Thanking you,

**For Tata Coffee Limited**

Anantha Murthy N
Digitally signed by Anantha Murthy N
Date: 2023.04.28 16:41:47 +05'30'

**Anantha Murthy N**
**Head – Legal & Company Secretary**

Encl.: as above

TATA COFFEE LIMITED
57, Railway Parallel Road, Kumara Park West, Bengaluru 560 020
Tel.: 91 80 23560695 - 97, 23561976 - 81 Fax: 91 80 23341843
Registered Office: Pollibetta, 571 215, South Kodagu, Karnataka, India
Corporate Identity Number (CIN) - L01131KA1943PLC000833
Website: www.tatacoffee.com

**Tata Coffee Limited**
**CIN:** L01131KA1943PLC000833
**Registered Office:** Pollibetta – 571215, Kodagu, Karnataka
**Corporate Office:** No.57, Railway Parallel Road, Kumara Park (West), Bangalore 560020
**Email:** investors@tatacoffee.com

Date: April 27th, 2023

**Dear Shareholder,**

We are pleased to inform you that the Board of Directors at their Meeting held on April 18, 2023 have recommended a Dividend of Rs. 3/- per Equity Share of face value of Re. 1/- each (300%) for the Financial Year ended March 31, 2023. The said Dividend will be paid to eligible members, post approval of the shareholders at the ensuing 80th Annual General Meeting of the Company scheduled on Wednesday, May 31, 2023.

As you are aware that as per the Income -tax Act, 1961, (IT Act) as amended by the Finance Act, 2020, dividends paid or distributed by a Company after April 1, 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, if declared at the above AGM.

Further the Finance Act, 2021, has brought in Section 206AB effective from July 1, 2021, wherein tax would be deducted at higher rates (twice the specified rate) on payment of dividends to a person who has not filed their returns of income for two years immediately preceding the year in which tax is required to be deducted and the aggregate of tax deducted at source and collected at source is Rs. 50,000/- or more in each of these two years. The Finance Act, 2022 has further reduced the above period of consideration for non-filing of returns as well as for exceeding the TDS threshold prescribed to 1 year. The Company is accordingly required to deduct TDS twice the rate specified under the IT Act in respect of payment of dividend to such persons/shareholders.

The TDS rate may vary depending on the residential status of the shareholder and the documents submitted to the Company in accordance with the provisions of the IT Act. TDS rates for various categories of shareholders along with required documents are provided in Table 1 and 2 below:

**Table 1: Resident Shareholders**

| Category of shareholder | Tax Deduction Rate | Exemption applicability/ Documentation requirement |
|---|---|---|
| Any resident shareholder | 10% | Update the PAN, if not already done with depositories (in case of shares held in Demat mode) and with the Company's Registrar and Transfer Agents - TSR Consultants Private Limited (in case of shares held in physical mode).<br><br>No deduction of taxes in the following cases -<br>• If dividend income to a resident Individual shareholder during FY 2023-24 does not exceed Rs. 5,000/-; |

| | | |
|---|---|---|
| | | • If shareholder is exempted from TDS provisions through any circular or notification and provides an attested copy of the PAN along with the documentary evidence in relation to the same; and<br>• Eligible shareholder providing Form 15G (applicable to any person other than a Company or a Firm)/ Form 15H (applicable to an Individual above the age of 60 years) on fulfilment of prescribed conditions, refer **Annexure 1** and **Annexure 2** respectively. |
| Order under Section 197 of the Income Tax (IT) Act | Rate provided in the order | Lower/NIL withholding tax certificate obtained from Income Tax authorities. |
| Insurance Companies: Public & Other Insurance Companies | NIL | Documentary evidence that the provisions of Section 194 of the IT Act are not applicable. (**Annexure 3**)<br><br>**Please refer Note below** |
| Corporation established by or under a Central Act which is, under any law for the time being in force, exempt from income- tax on its income. | NIL | Documentary evidence that the person is covered under Section 196 of the IT Act. (**Annexure 3**) |
| Mutual Funds | NIL | Documentary evidence that the person is covered under Section 196 of the IT Act. (**Annexure 3**)<br><br>**Please refer Note below** |
| Alternative Investment fund (Category I and Category II) | NIL | Documentary evidence that the person is covered by Notification No. 51/2015 dated 25 June 2015. (**Annexure 3**)<br><br>**Please refer Note below** |
| Other resident shareholder without PAN/Invalid PAN or a person who is considered as specified person u/s 206AB | 20% | The Company shall verify the status at Compliance Check functionality provided by the Central Board of Direct Taxes (CBDT). |

**Please note that:**

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

**b) 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.**

**c) In the case of persons categorized as a specified person as per Section 206AB of the IT Act, a higher rate of 20% shall apply. The list of 'specified person' for the purpose of section 206AB shall be obtained at the time of deduction of TDS, from the reporting portal utility made available by the Income Tax department as per the CBDT Circular No. 11/2021 dated 21.06.2021.**

**d) Transferring credit to the beneficial owner - As per Rule 37BA, in the case where the dividend is received in the hands of one person but is assessable in the hands of other person, the tax may be deducted in the name of such other person if the first-mentioned person provides a declaration as prescribed in this regard. The aforesaid declaration shall contain (i) name, address, PAN, and residential status of the person to whom credit is to be given; (ii) payment in relation to which credit is to be given; and (iii) the reason for giving credit to such person. We request you to provide such details latest by June 20, 2023. (Refer to Annexure 4)**

**Table 2: Non-resident Shareholders**

| **Category of shareholder** | **Tax Deduction Rate** | **Exemption applicability/ Documentation requirement** |
|---|---|---|
| Any non-resident shareholder, including Foreign Institutional Investors (FIIs) and Foreign Portfolio Investors (FPIs) | 20% (plus applicable surcharge and cess) or Tax Treaty rate, whichever is lower. | Non-resident shareholders may opt for tax rate under Double Taxation Avoidance Agreement ("Tax Treaty"). The Tax Treaty rate shall be applied for tax deduction at source on submission of following documents to the Company -<br>• Copy of the PAN Card, if any, allotted by the Indian authorities;<br>• Self-attested copy of Tax Residency Certificate (TRC) valid as on the AGM date obtained from the tax authorities of the country of which the shareholder is resident;<br>• Form 10F where Non-Resident Shareholders do not hold PAN in India:<br>Self-declaration in Form 10F in the attached form.<br>• Form 10F where Non-Resident Shareholders hold a PAN in India:<br>Those shareholders who hold a PAN in India, have to furnish copy of Form 10F filed online on the Indian Income Tax web portal – www.incometax.gov.in **(Refer to Annexure 5)**;<br>• Self-declaration confirming not having a Permanent Establishment in India and eligibility to Tax Treaty benefit **(Format attached - Annexure 6)**.<br><br>TDS shall be recovered at 20% (plus applicable surcharge and cess) if any of the above-mentioned documents are not provided.<br><br>**Please refer Note below** |

| | | |
|---|---|---|
| Submitting Order under Section 197 of the IT Act | Rate provided in the Order | Lower/NIL withholding tax certificate obtained from Income Tax authorities. |
| Sovereign Wealth Funds and Pension funds notified by Central Government u/s 10(23FE) of the IT Act | NIL | • Copy of the notification issued by CBDT substantiating the applicability of section 10(23FE) of the IT Act issued by the Government of India.<br>• Self-Declaration that the conditions specified in section 10(23FE) have been complied with |
| Subsidiary of Abu Dhabi Investment Authority (ADIA) as prescribed under section 10(23FE) of the IT Act | NIL | Self-Declaration substantiating the fulfilment of conditions prescribed under section 10(23FE) of the IT Act |
| Non-Resident Shareholders who are tax residents of Notified Jurisdictional Area as defined u/s 94A(1) of the IT Act | 30% | NA |

**Note:**

**a) 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.**

**b) In the case of persons categorized as a specified person as per Section 206AB, a higher rate of 40% (plus applicable surcharge and cess) shall apply if the non-resident has a permanent establishment ('PE') in India. For this purpose, the expression PE includes a fixed place of business through which the business of the non-resident is wholly or partly carried on. The list of 'specified person' for the purpose of section 206AB shall be obtained at the time of deduction of TDS, from the reporting portal utility made available by the Income Tax department as per the CBDT Circular No. 11/2021 dated 21.06.2021.**

**c) The Company is not obligated to apply the beneficial tax rate as specified in the respective Tax Treaty at the time of tax deduction/withholding on dividend amounts. Application of Tax Treaty rate shall depend upon the completeness of the documents submitted by the non-resident shareholder and its satisfactory review by the Company in accordance with the provisions of the IT Act.**

**NOTE:** Resident Non-Individual Members i.e. Insurance companies, Mutual Funds and Alternative Investment Fund (AIF) established in India and Non-Resident Non-Individual Members i.e. Foreign Institutional Investors and Foreign Portfolio Investors may alternatively submit the relevant forms /

declarations / documents through their respective custodian who is registered on NSDL platform, on or before the aforesaid timelines.

Kindly note that the documents as mentioned in the Table 1 and 2 above are required to be emailed to us at email ID tdsdividend@tatacoffee.com **on or before May 12, 2023** in order to enable the Company to determine and deduct appropriate TDS / withholding tax rate. No communication/documents on the tax determination / deduction shall be considered post 11:59 PM (IST) of May 12, 2023.

**No claim shall lie against the Company for such taxes deducted.**

The Company will arrange to email a soft copy of the TDS certificate at the shareholders registered email ID in due course, post payment of the said Final Dividend. Shareholders will also be able to see the credit of TDS in Form 26AS / AIS, which can be downloaded from their e-filing account at https://eportal.incometax.gov.in/iec/foservices/#/login.

In case tax on dividend is deducted at a higher rate in the absence of receipt of the aforementioned details/ documents, you would still have the option of claiming refund of the excess tax paid at the time of filing your income tax return. No claim shall lie against the Company for such taxes deducted.

*Shareholders are requested to ensure updation of Valid PAN– linked to Aadhar, Residential status, PAN category against their account, besides updation of Bank details against their demat account maintained with their Depository Participant and their folio number with the Company.*

We request your cooperation in this regard.

Thanking you,

Yours faithfully,
For **Tata Coffee Limited**

**Anantha Murthy N**
**Head – Legal & Company Secretary**

***Disclaimer: This communication shall not be treated as advice from the Company or its Registrar & Transfer Agent. Shareholders should obtain the tax advice related to their tax matters from a tax professional***

| Name of the Company | Dp. Id – Client Id/ Folio No. |
|---|---|
| TATA COFFEE LIMITED | |

# INCOME-TAX RULES, 1962

## [1]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**

**PARTI**

| | | | |
|---|---|---|---|
| 1. Name of Assessee (Declarant) | | 2. PAN of the Assessee[1] | |
| 3. Status[2] | 4. Previous year (P.Y.)[3] **:2023-24** (for which declaration is being made) | | 5. ResidentialStatus[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 | Yes ☐ | No ☐ |
| 16. Estimated income for which this declaration is made | | 17. Estimated total income of the P.Y. in which income mentioned in column16 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/Verification*[10]

*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 31-MAR-2024**. relevant to the assessment year **2024-2025**.will be *nil.* *I/We also declare that *my/our *income/incomes referred to in column16 *and the aggregate amount of *income/incomes referred to in column 18 for the previous year ending on 31-MAR-2024. relevant to the assessment year **2024-2025** will not exceed the maximum amount which is not charge-able 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.

[1]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).

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

[3]The financial year to which the income pertains.

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

[5]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.

[6]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.

[7]Incase 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 alongwith the aggregate amount of income for which said declaration(s) have been filed.

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

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

[10]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.

[11]The person responsible for paying the income referred to in column16 of Part I shall allot a unique identification number to all theFormNo.15G received by him during a quarter of the financial year and report this reference number alongwith the particulars prescribed in rule 31A(4)(vii) of the Income-tax Rules, 1962 in the TDS statement furnished for the same quarter. Incase the person has also received FormNo.15H during the same quarter, please allot separate series of serial number for FormNo.15G and FormNo.15H.

[12]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.

Annexure 2

| Name of the Company | Dp. Id – Client Id/ Folio No. |
|---|---|
| TATA COFFEE LIMITED | |

[1]**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[1] | 3. Date of Birth[2](DD/MM/YYYY) |
|---|---|---|
| | | |
| 4. Previous year(P.Y.)[3] : **2023-24** (for which declaration is being | 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 tax4: | 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/Verification***[8]

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 **31-MAR-2024** relevant to the assessment year **2024-2025** will be *nil*.

*Place:*.....

Date :……

Signature of the Declarant Signature

**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**.

Date:

To
Tata Coffee Limited
No. 57, Railway Parallel Road
Kumara Park West
Bangalore – 560020
Karnataka

**Subject: Declaration regarding Category and Beneficial Ownership of shares**

**Ref: PAN** – Mention PAN of Shareholder
**Folio Number / DP ID/ Client ID** – Mention all the account details

With reference to the captioned subject, and in relation to the appropriate withholding of taxes on the Dividend payable to me / us by **TATA COFFEE LIMITED** (the Company), I / We hereby declare as under:

1. I/We, Full name of the shareholder _____ , holding share/shares of the Company as on the record date, hereby declare that I am /we are tax resident of India for the period April 2022-March 2023 (Indian Fiscal Year).

2. I/We hereby declare that (Select Applicable)

   ☐ I am an Individual has linked the Aadhar number with PAN Card.

   ☐ We are **Insurance Company** and are the beneficial owner of the share/shares held in the Company; and we are submitting self-attested copy of PAN Card.

   ☐ We are **Mutual Fund** specified in Section 10(23D) of the Income Tax Act, 1961 and are the beneficial owner of the share/shares held in the Company; and we are submitting self-attested copy of PAN Card and registration certificate.

   ☐ We are **Alternative Investment fund** established in India and are the beneficial owner of the share/shares held in the Company; and our income is exempt under Section 10(23FBA) of the Act and are governed by SEBI regulations as Category I or Category II AIF; and we are submitting self-attested copy of the PAN card and registration certificate.

   ☐ We are **New Pension System Trust** established in India and are the beneficial owner of the share/shares held in the Company; and our income is exempt under Section 10(44) of the Act and being regulated by the provisions of the Indian Trusts Act, 1882; and we are submitting self-attested copy of the PAN card and registration certificate, as applicable.

   ☐ We are **category of the entity** and are the beneficial owner of the share/shares held in the Company; and are not subject to withholding tax under section 196 of the Income Tax Act; and we are submitting self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN card.

   ☐ We are a **Recognized Provident funds/ Approved Superannuation fund/ Approved Gratuity Fund** established in India and our income is exempt under section 10 of the

Income Tax Act and are therefore covered under Circular No. 18/2017 issued by Central Board of Direct Taxes (CBDT); and we are submitting self-attested copy of the PAN card and registration certificate, as applicable.

3. I/ We hereby declare that we have duly filed return of income, if applicable as per the provisions of the Income-tax Act, 1961, for the assessment year relevant to the previous year immediately preceding 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 of the Act has expired and the aggregate of tax deducted at source and tax collected at source is rupees fifty thousand or more in the said previous year.

4. I/We hereby confirm that the above declaration should be considered to be applicable for all the shares held in the Company under PAN/ accounts declared in the form.

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

6. As per Rule 37BA, in the case where the dividend is received in the hands of one person but is assessable in the hands of other person, the tax may be deducted in the name of such other person if the first-mentioned person provides a declaration as prescribed in this regard. I hereby declare that I am not the beneficial owner of shares and hence, request you to credit the taxes in the name of the person declared in Annexure 4. (strike off if not applicable)

Thanking you.
Yours faithfully,
For Name of the shareholder
<<insert signature>>

Authorized Signatory - Name and designation

*Note: Kindly strikethrough whichever is not applicable*

***Annexure -4***

Date:

To:
Tata Coffee Limited
No. 57, Railway Parallel Road
Kumara Park West
Bangalore – 560020
Karnataka

**Sub: Information to be provided under sub-rule (2) of rule 37BA of Income-tax Rules, 1962:**

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 2023-2024 in my case/in the case of …….. for the purposes of sub-rule (2) of rule 37BA (Transfer of tax credit to beneficial owner) —

| *SI. No.* | *Nature of information* | : | *Details#* |
|---|---|---|---|
| (*i*) | Name, e-mail id and contact number of the person to whom tax has to be credited | : | (a)Name:<br>(b)E-mail id:<br>(c)Contact Number: |
| (*ii*) | Address of the person to whom tax has to be credited | : | …… |
| (*iii*) | PAN of the person to whom tax has | : | …….. |
| (*iv*) | Residential Status of the person to whom tax has to be credited | : | |
| (*v*) | Payment in relation to which credit is to be given | : | The above mentioned person mentioned in Item (i) is the beneficial owner of the dividend received by me/us in respect of the shares bearing .....(please mention the registered Folio/DP id-Client Id). Accordingly, we request you to transfer the tax credit thereof to the PAN of the above mentioned beneficial owner. |
| (*v*) | Reasons for giving credit to person mentioned in (i) above | | |

I/We undertake to indemnify for any tax liability (including but not limited to interest and penalty) that may arise on you in future on transfer of credit of tax at source based on the above declaration furnished by me/us.

Place: .....

Date:.....

.....

.....

Signature & Seal

**FORM NO. 10F**

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

**Information to be provided under sub-section (5) of section 90 or**

I..... * son/daughter of Shri..... in the capacity of ..... (designation) do provide the following information, relevant to the previous year 2023-24 *in my case/in the case

**sub-section (5) of section 90A of the Income-tax Act, 1961**

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 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 | : | |
| (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 | : | |
| (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 | : | |

**** Please mentioned Fiscal Year 2023-24 or Calendar Year 2022 as the case may be**

**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 ofmy 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.

Annexure 6

Letter in case a Foreign entity/Individual Company who does not have a "PE" in India

Date:

To
Tata Coffee Limited
No. 57, Railway Parallel Road,
Kumara Park West
Bangalore – 560020
Karnataka

Dear Sir,

Folio No./ DP.Id – Client Id:

This is to certify that:

1. _____<Insert company / entity's name>, is a body corporate incorporated and registered in _____<Name of the country > under the laws of _____<mention Name of the country>.

2. We, _____<< Name of the shareholder >> confirm that we are a tax resident of _____<<Insert country>> and are eligible to claim benefits of the India -_____<< Insert country>> Double Tax Avoidance Agreement (DTAA), read with the provisions laid down in Multilateral Instrument (MLI), wherever applicable.

3. Our Tax Identification Number issued by _____<Name of the authority> is <mention number>

4. We, _____<<Name of the shareholder >> are the beneficial owner of the shares allotted in above folio no. as well as of the dividend arising from such shareholding.

5. 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.

6. We either do not have a business connection/Permanent Establishment (P.E.) in India or Dividend income earned by us in not attributable/effectively connected to our business connection P.E. in India as contained under the relevant provisions of Income-tax Act, 1961 read with DTAA between India and _____<Name of Country> and the provisions laid down in Multilateral Instruments (MLI), wherever applicable, during the financial year _____<<<Year>>>. We further confirm that we do not have any business connection in India as per provisions of Income-tax Act, 1961. ***In the event of we having a business connection or P.E. in India or Dividend income is attributable/effectively connected to such P.E., we acknowledge our obligation to inform you forthwith with necessary details.***

7. I/We specifically confirm that my affairs/affairs of _____<<full name of the shareholder>> were not arranged such that the main purpose or the principal purpose

thereof was to obtain tax benefits available under the applicable tax treaty read with respective MLI, as applicable.

8. Our claim for relief under the tax treaty/MLI is not restricted by application of Limitation of Benefit clause, if any, thereunder.

9. We _____<Name of the company> further indemnify for any penal consequences arising out of any acts of commission or omission initiated by TATA COFFEE LIMITED by relying on our above averment.

Thanking you,

Yours Sincerely,

For _____<company's name>

_____

Name: _____<Insert Authorised person name>

_____< Insert designation>