TML: 4335: 2022

Date: July 01,2022

The Secretary, Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai - 400 001.
Maharashtra, India.
Scrip Code: 513434

The Manager, Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1
G Block, Bandra-Kurla Complex
Bandra (E), Mumbai - 400 051.
Maharashtra, India.
Symbol: TATAMETALI

Dear Madam, Sirs,

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 has been abolished and dividend income is taxable in the hands of the shareholders.

In this regard, please find enclosed an e-mail communication which has been sent to all the shareholders of the Company whose e-mail IDs are 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 being made available on the website of the Company at www.tatametaliks.com.

This is for your information and records.

Yours faithfully,
Tata Metaliks Limited

Avishek Ghosh
Company Secretary and Compliance Officer

Encl.: As above

TATA METALIKS LIMITED
Registered Office: Tata Centre, 10th Floor, 43 J. L. Nehru Road, Kolkata – 700 071
Phone No: 033 6134200 **Email:** tml@tatametaliks.co.in **Website**: www.tatametaliks.com
CIN: L27310WB1990PLC050000

July 01, 2022

THIS COMMUNICATION IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION

Dear Shareholder(s),

We are pleased to inform you that the Board of Directors at its meeting held on April 22, 2022 recommended a dividend of ₹8 per Equity Share of ₹ 10/- each for the Financial Year ended March 31, 2022.

Pursuant to the Income Tax Act, 1961 ("**Act**"), as amended by the Finance Act, 2020, dividends paid or distributed by a company on or 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 applicable rates) at the time of payment of dividend, *if approved*, at the Annual General Meeting ('**AGM**') of the Company scheduled to be held on August 02, 2022. The withholding tax rate would vary depending on the residential status of the shareholder(s) and subject to verification of documents submitted by the shareholder(s) in this regard at tml.dividend@tatametaliks.co.in. **All Shareholders are requested to send all documents to the aforesaid email id only.**

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

A. Resident Shareholder:

A.1 Rate of Withholding Tax

Particulars	Applicable Rate	Documents required (if any)
With Permanent Account Number ("**PAN**") (Section 194)	10%	Update the PAN, if not already done, with the depositories (in case of shares held in Demat mode) and with the Company's Registrar and Transfer Agents (in case of shares held in physical mode).
Without PAN / Invalid PAN / has not registered their valid PAN details in their account (Section 206AA)/ Specified Person as per 206AB	20%	N.A.

Shareholders are requested to ensure Aadhar number is linked with PAN, as per the timelines prescribed. In case of failure of linking Aadhar with PAN within the prescribed timelines, PAN shall be considered inoperative and, in such scenario, tax shall be deducted at higher rate of 20% u/s 206AA of the Act.

However, we request you to inform us well in advance, if you have not linked your Aadhar with PAN as provided in section 139AA(2) read with Rule 114AAA of the Income Tax Rules, 1962 ("**Rules**"). The Company reserves its right to recover any demand raised subsequently on the

Company for not informing the Company or providing wrong information about applicability of Section 206AA in your case**.**

A.2 No tax shall be deducted on the dividend payable to Resident shareholder(s) in following cases.

	Particulars	Applicable Rate	Documents Required (if any)
Individual Shareholders	If the total dividend to be received by them during Financial Year ("**FY**") 2022-23 does not exceed Rs. 5,000	NIL	N.A.
	Submitting Form 15G/ Form 15H under section 197A of the Act	NIL	Signed declaration in Form No. 15G (applicable to individual) / Form 15H (applicable to an Individual who is of Age 60 years and older claiming income without deduction of tax), fulfilling certain conditions along with self-attested copy of PAN card. Format of Form 15G and Form 15H is enclosed as **Annexure 1** and **2** respectively.
Non-Individual Shareholders	Insurance Company(ies) for whom Section 194 of the Act is not applicable	NIL	Self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN card along with declaration enclosed as **Annexure 3.**
	Persons covered under Section 196 of the Act (e.g. Government, Reserve Bank of India, Mutual Fund specified under section 10(23D) of the Act, corporation established by or under a Central Act which has income exempt from tax	NIL	Self-attested copy of the documentary evidence that the person is covered under said Section 196 of the Act along with self-attested copy of PAN card along with declaration enclosed as **Annexure 3.**
	Alternative Investment Fund ("**AIF**") established / incorporated in India having exempt income under section 10(23FBA) of the Act (as per CBDT Notification No. 51/2015 dated 25 June 2015)	NIL	Self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN card along with declaration enclosed as **Annexure 3.**
	New Pension System Trust established u/s 10(44)	NIL	Self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN card along with declaration enclosed as **Annexure 3**.

A.3. In case where shareholders (both Individuals and Non-Individuals) provide certificate under Section 197 of the Act for lower / NIL withholding of taxes, rate specified in the said certificate shall be considered on submission of self-attested copy thereof.

Application of NIL / lower withholding rate at the time of tax deduction / withholding on dividend amounts will depend upon the completeness and satisfactory review by the Company, of the documents submitted by the shareholders.

B. **Non-Resident Shareholder:**

Particulars	Applicable Rate	Documents Required (if any)
Foreign Institutional Investors ("FIIs") / Foreign Portfolio Investors ("FPIs") / All Other Non-resident shareholders	20% (plus applicable surcharge and cess) **OR** Tax Treaty Rate **(whichever is lower)**	Copy of PAN card. In absence of PAN, specified information/ documents as per Rule 37BC of Income Tax Rules, 1962 ("Rules") to be provided as per **Annexure 4**. On non-furnishing of the prescribed information/ documents as per Rule 37BC of the Rules, withholding tax of 20% (plus applicable surcharge and cess) may be applicable. Further, 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 (DTAA) between India and the country of tax residence of the shareholder, if they are more beneficial to them. For this purpose, i.e. to avail Tax Treaty benefits, following documents would be required in addition to the above: 1. Self-attested copy of the Tax Residency Certificate ("**TRC**") (for the period April 2022 to March 2023) obtained from the tax authorities of the country of which such shareholder is a resident. 2. Form 10F duly filled and signed as per format enclosed as **Annexure 5**. 3. In case of Foreign Institutional Investors and Foreign Portfolio Investors, self-attested copy of SEBI registration certificate. 4. Self-declaration (as per format enclosed as **Annexure 6)** from Non-resident shareholder for the financial year April 2022 to March 2023 in which dividend is received, primarily covering the following: • Non-resident is eligible to claim the benefit of respective tax treaty. • Non-resident receiving the dividend income is the beneficial owner of such income. • Dividend income is not attributable / effectively connected to any Permanent Establishment ("**PE**") or Fixed Base in India or any business connection in terms of section 9(1) of the Act. 5. In case of shareholder being tax resident of Singapore, please furnish the letter issued by the

Particulars	Applicable Rate	Documents Required (if any)
		competent authority or any other evidences demonstrating the non-applicability of Article 24 - Limitation of Relief under India-Singapore DTAA.
Sovereign Wealth Fund, Pension Fund, Other bodies notified u/s 10(23FE) of the Act	Nil	1. Document evidencing the applicability of section 10(23FE) of the Act / notification issued by CBDT substantiating the applicability of section 10(23FE) of the Act issued by the Government of India. 2. Self-declaration in the format as prescribed in **Annexure 6** alongwith a declaration that the conditions specified in section 10(23FE) of the Act have been complied with.
Non-Resident Shareholders who are tax residents of Notified Jurisdictional Area as defined u/s 94A(1) of the Act	30% (plus applicable surcharge and cess)	N.A.
Submitting Order under Section 195 / 197 (i.e. lower or NIL withholding tax certificate)	Rate provided in the Order	Self-attested copy of Lower / NIL withholding tax certificate obtained from the income tax authority.

It is recommended that shareholders should independently satisfy their eligibility to claim applicable DTAA benefit including meeting of all conditions laid down by applicable DTAA.

The Company is not obligated to apply the beneficial Tax Treaty rates at the time of tax deduction / withholding on dividend amounts. Application of beneficial Tax Treaty Rate shall depend upon the completeness of the documents submitted by the Non-resident shareholder and review to the satisfaction of the Company of the documents submitted by the Non-resident shareholder.

Shareholders who are exempted from TDS provisions through any circular or notification may provide documentary evidence in relation to the same, to enable the Company in applying the appropriate TDS on dividend payment to such shareholder.

The scanned copy of aforesaid documents, as applicable, should be sent by email to tml.dividend@tatametaliks.co.in **on or before 11.59 PM (IST) July 15, 2022** to enable the Company to determine the appropriate TDS / withholding tax rate. No communication on the tax determination / deduction received after **July 15, 2022** shall be considered for payment of Dividend.

If the tax on said Dividend is deducted at a higher rate in absence of receipt of or satisfactory completeness of the afore-mentioned details / documents **on or before July 15, 2022**, the shareholder may claim an appropriate credit/ refund in the return of income filed with their respective Income Tax authorities.

C. TDS to be deducted at higher rate in case of non-filers of Return of Income:

The Finance Act, 2021, has inter alia inserted the provisions of section 206AB of the Act with effect from July 1, 2021. The provisions of section 206AB of the Act require the deductor to deduct tax at higher of the following rates from amount paid/ credited to 'specified person':

i. At twice the rate specified in the relevant provision of the Act; or
ii. At twice the rates or rates in force; or
iii. At the rate of 5%

The 'specified person' means a person who satisfies the following criteria cumulatively:

a. who has not filed return of income for the assessment year relevant to the previous year immediately preceding the financial year in which tax is required to be deducted, for which the time limit for furnishing the return of income under sub-section (1) of section 139 has expired; and

b. The aggregate amount of TDS and TCS in his case is Rs. 50,000/- or more in the said previous year.

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

In cases where sections 206AA and 206AB are applicable i.e. the specified person has not submitted the PAN as well as not filed the return; the tax shall be deducted at the higher of the rates prescribed in these two sections.

The Central Board of Direct Taxes ("**CBDT**") vide Circular No. 11 of 2021 dated June 21, 2021 has prescribed the functionality for determining whether a person fulfils the conditions of being a 'specified person' or not.

Accordingly, the Company will verify from the above functionality provided by CBDT whether any shareholder of the Company qualifies as a 'specified person' prior to applying the relevant rate of tax deduction.

In case tax on dividend is deducted at a higher rate in the absence of receipt or defect in any of the aforementioned details / documents, shareholders will be able to claim credit/ refund of the excess tax deducted by filing your income tax return.

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 shareholder(s) registered email id in due course, post payment of the said Dividend. Shareholder(s) will also be able to see the credit of TDS in Form 26AS (in case PAN is made available), which can be downloaded from their e-filing account at https://incometaxindiaefiling.gov.in

Shareholder(s) having multiple accounts under different status / category:

Shareholder(s) 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.

In terms of Rule 37BA of Income Tax Rules 1962 if dividend income on which tax has been deducted at source is assessable in the hands of a person other than the deductee, then deductee should file declaration with Company in manner prescribed by Rules.

Updation of Bank Account, PAN, Email address and other Details:

In order to facilitate receipt of dividend directly in your bank account, shareholders are requested to ensure that their respective bank account details in their respective Demat accounts are updated, to enable the Company make timely credit of dividend in their respective bank accounts.

Further, Shareholders are requested to update their records such as tax residential status, permanent account number, registered email addresses, mobile numbers and other details with their relevant depositories through their depository participants. Shareholders holding shares in physical mode are requested to furnish details to the Company's Registrar and Share Transfer Agent i.e., R& D Infotech Pvt. Ltd. Company is obligated to TDS based on the records available with RTA and no request will be entertained for revision of TDS return.

Kindly note that the aforementioned documents should be emailed to the Registrar and Share Transfer Agent i.e R&D Infotech Pvt. Ltd., at info@rdinfotech.net. No communication on the tax determination / deduction shall be entertained after **July 15, 2022**.

We seek your cooperation in the above matters.

Thank You.

With warm regards
Sd/-
Avishek Ghosh
Company Secretary and Compliance Officer
Tata Metaliks Limited

Disclaimer: *This Communication shall not be treated as an advice from the Company or its affiliates or Registrar of the company. Shareholder should obtain the tax advice related to their tax matters from an independent tax professional.*

Name of the Company	Dp. Id – Client Id/ Folio No.
TATA METALIKS 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

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. 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-2022. relevant to the assessment year 2022-2023.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-2022. relevant to the assessment year 2022-2023 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 column16ofPartI

*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.

Name of the Company	Dp. Id – Client Id/ Folio No.
TATA METALIKS 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 Birth2(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 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-2022 relevant to the assessment year 2022-2023 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 Metaliks Limited
43, J. L. Nehru Road,
Tata Centre, 10th Floor,
Kolkata 700071. West Bengal

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 METALIKS 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 Aadhar number with PAN as required under section 139AA(2) of Income Tax Act, 1961 ('Act') read with Rule 114AAA of the Income Tax Rules, 1962 ('Rules').

☐ 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 Act 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.

☐ Other Category - We are exempted from withholding of tax u/s 194 of the Act and we are submitting self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN card documents.

3. I/ We hereby declare that I/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 financial year in which tax is required to be deducted, for which the time limit for furnishing the return of income under sub-section (1) of section 139 has expired. Hence, I/ We hereby declare and confirm that I/ We do not fall under the definition of 'specified person' as provided in section 206AB of the Act and defined as under:
    a. Who has not filed his income tax return for previous year immediately prior to Financial Year ('FY') 2022-23; and
    b. The aggregate of TDS and TCS in my/ our case is ₹50,000 or more in each of these two previous years immediately prior to FY 2022-23.

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.

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

Authorized Signatory - Name and designation

Note: Kindly strikethrough whichever is not applicable

Date:

To
Tata Metaliks Limited
43, J. L. Nehru Road,
Tata Centre, 10th Floor,
Kolkata 700071. West Bengal.

Subject: Furnishing of Information as required under Rule 37BC of Income Tax Rules, 1962

Ref: 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 METALIKS LIMITED** (the Company), I / We hereby declare as under:

SI. No.	**Particulars**	**Remarks** (Please provide the relevant details)
(i)	Name, e-mail-id, contact number	
(ii)	Address in the country or specified territory outside India of which the shareholder is a resident	
(iii)	A certificate of being resident in any country or specified territory outside India from the Government of that country or specified territory if the law of that country or specified territory provides for issuance of such certificate	
(iv)	Tax Identification Number of the shareholder in the country or specified territory of his residence and in case no such number is available, then a unique number on the basis of which the shareholder is identified by the Government of that country or the specified territory of which he claims to be a resident	

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.

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.

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

Authorized Signatory - Name and designation
Contact address: _____[Please insert]
Email address: _____[Please insert]
Contact Number: _____[Please insert]
Tax Identification Number _____[Please insert]

Note: Kindly strikethrough whichever is not applicable

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 2022-23 *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 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	:	Financial Year 2022-23
(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.#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.

Date:

To
Tata Metaliks Limited
43, J. L. Nehru Road,
Tata Centre, 10th Floor,
Kolkata 700071. West Bengal.

Subject: Declaration regarding Tax Residency 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 METALIKS 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 country name for the period April 2022-March 2023 (Indian Fiscal Year) as per tax treaty between India and country name (hereinafter referred to as 'said tax treaty').

2. I/ We hereby declare that, I am/ we are the beneficial owner of the share/ shares held in the Company as well as the dividend arising from such shareholding; and I/ we have the right to use and enjoy the dividend received/ receivable from the above shares and such right is not constrained by any contractual and/ or legal obligation to pass on such dividend to another person.

3. I/ We confirm that I/ We are entitled to claim the benefits under the Treaty as modified by the multilateral convention to implement tax treaty related measures to prevent base erosion and profit shifting (MLI) including but not limited to the Principal Purpose Test (PPT), limitation of benefit clause (LOB), simplified limitation of benefits (SLOB) period of holding of shares etc. as applicable. We specifically confirm that my/ our affair/ affairs were not arranged such that the main purpose or the principal purpose thereof was to obtain tax benefits available under the applicable tax treaty.

4. I/ We specifically confirm that my/ our affair / affairs were not arranged such that the main purpose or the principal purpose thereof was to obtain tax benefits available under the applicable tax treaty.

5. I/ We confirm that I/We have not entered into an impermissible avoidance arrangement i.e. an arrangement, the main purpose or one of the main purposes of which is to obtain a tax benefit and it (a) creates rights, or obligations, which are not ordinarily created between persons dealing at arm's length; (b) results, directly or indirectly, in the misuse, or abuse, of the provisions of this Act; (c) lacks commercial substance or is deemed to lack commercial substance under section 97, in whole or in part; or (d) is entered into, or carried out, by means, or in a manner, which are not ordinarily employed for bona fide purposes.

6. I/We have examined the investment structure in India, analyzed the activity of purchase and sale of listed Indian securities from the Indian General Anti Avoidance Rules (GAAR) perspective in terms of Chapter X-A of the Act read with Rules 10U and 10UA of the Rules and confirm that the main purpose of its investment structure is not to obtain benefits of India-_____**<<country**

name>> tax treaty and I/We do not satisfy the secondary criteria laid down in clauses (a) to (d) of section 96(1) of the Act.

7. I/ We hereby furnish a copy of valid Tax Residency Certificate dated _____ having Tax Identification number_____ issued by _____ along with a copy of Form 10F duly filled and signed for the period 01 April 2022-31 March 2023.

8. I/ We further declare that I/ we do not have and will not have any taxable presence, fixed base or Permanent Establishment in India as per the said tax treaty during the period 01 April 2022 – 31 March 2023. Even if I/ We have any PE or fixed base in India as construed under relevant Articles of the applicable tax treaty but I/ We hereby declare that the dividend income receivable by me/ us from investment in the shares of the Company is not effectively connected to said Permanent Establishment in India.

9. 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.

10. 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.

The shareholders are required to provide a Declaration strictly as per the specified format given above, failing which the Company reserves the right to deny the Treaty benefits.

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

Authorized Signatory - Name and designation
Contact address: _____[Please insert]
Email address: _____[Please insert]
Contact Number: _____[Please insert]
Tax Identification Number _____[Please insert]

Note: Kindly strikethrough whichever is not applicable