June 29, 2021

The Secretary, Listing Department
B S E Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai 400001
Maharastra, India
Scrip Code**: 504966**

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 – 400051, Maharastra, India
Scrip Code: **TINPLATE**

Dear Madam/Sir,

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 herewith 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.tatatinplate.com

This is for your information and records.

Thanking You,

Yours faithfully,
THE TINPLATE COMPANY OF INDIA LIMITED



(KAUSHIK SEAL)
COMPANY SECRETARY

Encl.

THE TINPLATE COMPANY OF INDIA LIMITED

Registered Office: 4 Bankshall Street, Kolkata – 700001
Tel. No.: (033) 2243 5401
E-mail: company.secretariat@tatatinplate.com;
Website: www.tatatinplate.com
CIN: L28112WB1920PLC003606

28/06/2021

THIS COMMUNICATION IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION

Dear Shareholder,

We hope this communication finds you safe and in good health.

We are pleased to inform you that the Board of Directors of the Company, at its meeting held on April 15, 2021 has recommended a dividend of Rs. 2/- per fully paid-up Equity Share of Rs. 10/- each for the Financial Year ended March 31, 2021.

As you are aware, as per the Income Tax Act, 1961 (the 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 time of making the payment of the dividend, if approved, at the Annual General Meeting (AGM) of the Company scheduled to be held on Friday, July 30, 2021.

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

I. For Resident Shareholders –

Tax is required to be deducted at source under Section 194 of the Act, at the rate of 10% on the amount of dividend where shareholders have registered their valid Permanent Account Number (PAN). In case, shareholders do not have PAN / have not registered their valid PAN details in their account, TDS at the rate of 20% shall be deducted under Section 206AA of the Act.

a. Resident Individuals:

No tax shall be deducted on the dividend payable to resident individuals if –

i. Total dividend amount to be received by them during the Financial Year 2021-22 does not exceed Rs. 5,000/; or

ii. The shareholder provides Form 15G (applicable to individual)/ Form 15H (applicable to an Individual above the age of 60 years), provided that all the required eligibility conditions are met. Please note all fields are mandatory to be filled up and Company may at its sole discretion reject the form if it does not fulfill the requirement of law. Format of Form 15G and Form 15H are enclosed as **Annexure 1** and **Annexure 2** respectively.

iii. Exemption certificate is issued by the Income-tax Department, if any.

Note:

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

2. 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%. The income tax department has facilitated a new functionality for verification of PAN linking with Aadhar, in case if the PAN is not linked with Aadhar as per income tax website, tax shall deducted at higher rate of 20%.

b. Resident Non-Individuals:

No tax shall be deducted on the dividend payable to the following resident non-individuals where they provide details and documents as per the format attached in **Annexure 3.**

I. **Insurance Companies**: Self declaration that it qualifies as 'Insurer' as per section 2(7A) of the Insurance Act, 1938 and has full beneficial interest with respect to the Equity Shares owned by it along with self-attested copy of PAN card and certificate of registration with Insurance Regulatory and Development Authority (IRDA)/ LIC/ GIC.

II. **Mutual Funds**: Self-declaration that it is registered with SEBI and is notified under Section 10 (23D) of the Act along with self-attested copy of PAN card and certificate of registration with SEBI.

III. **Alternative Investment Fund (AIF):** Self-declaration that its income is exempt under Section 10 (23FBA) of the Act, 1961 and they are governed by SEBI regulations as Category I or Category II AIF along with self-attested copy of the PAN card and certificate of AIF registration with SEBI.

IV. **New Pension System (NPS) Trust:** Self-declaration that it qualifies as NPS trust and income is eligible for exemption under section 10(44) of the Act and being regulated by the provisions of the Indian Trusts Act, 1882 along with self-attested copy of the PAN card.

V. **Other Non-Individual shareholders:** Self-attested copy of documentary evidence supporting the exemption along with self-attested copy of PAN card.

c. In case, shareholders (both individuals or non-individuals) provide certificate under Section 197 of the Income Tax Act, 1961, for lower / NIL withholding of taxes, rate specified in the said certificate shall be considered, on submission of self-attested copy of the same.

II. For Non-resident Shareholders –

a. Taxes are required to be withheld in accordance with the provisions of Section 195 of the Act, as per the rates as applicable. As per the relevant provisions of the Act, the withholding tax shall be at the rate of 20% (plus applicable surcharge and cess) on the amount of dividend payable to them. In case, non-resident shareholders provide a certificate issued under Section 197/195 of the Act,for lower/ Nil withholding of taxes, rate specified in the said certificate shall be considered, on submission of self-attested copy of the same.

b. Further, as per Section 90 of the Act, the non-resident shareholder has the option to be governed by the provisions of the Double Tax Avoidance Treaty (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, the non-resident shareholders are required to provide the following:

1. Self-attested copy of the PAN Card allotted by the Indian Income Tax authorities. In case, PAN is not available, the non-resident shareholder shall furnish (a) name, (b) email ID, (c) contact number, (d) address in residency country, (e) Tax Identification Number of the residency country (format attached herewith as **Annexure 4**).

2. Self-attested copy of Tax Residency Certificate (TRC) (for the period April 2021 to March 2022) obtained from the tax authorities of the country of which the shareholder is a resident.

3. Self-declaration in Form 10F **(**format attached herewith as **Annexure 5).**

4. Self-declaration by the shareholder of meeting treaty eligibility requirement and satisfying Beneficial ownership requirement (for the period April 2021 to March 2022) (format attached herewith as **Annexure 6**).

5. In case of Foreign Institutional Investors and Foreign Portfolio Investors, copy of SEBI registration certificate.

6. In case of shareholder being tax resident of Singapore, please furnish the letter issued by the competent authority or any other evidence demonstrating the non-applicability of Article 24 - Limitation of Relief under India-Singapore Double Taxation Avoidance Agreement (DTAA).

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

Kindly note that the Company is not obligated to apply beneficial DTAA rates at the time of tax deduction / withholding on dividend amounts. Application of beneficial rate as per DTAA for the purpose of withholding taxes shall depend upon completeness and satisfactory review by the Company of the documents submitted by the non-resident shareholder.

Accordingly, in order to enable us to determine the appropriate withholding tax rate applicable, **we request you to provide these details and documents as mentioned, above, on or before July 12, 2021** (cut-off period). Any documents submitted after cut-off period will be accepted at sole discretion of the Company.

III. 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 has:

a) not filed return of income for both of the two assessment years relevant to the two previous years immediately prior to the previous year in which tax is required to be deducted, for which the time limit of filing return of income under sub-section (1) of section 139 has expired; and

b) subjected to tax deduction/collection at source in aggregate amounting to Rs.50,000 or more in each of such two immediate previous years.

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

The income tax department has facilitated a new functionality 'Compliance Check for Section 206AB & 206CCA' to facilitate tax deductors/collectors to verify if a person is a "Specified Person" as per Section 206AB and 206CCA. This facility is made available through reporting portal of income tax department.

If on verification, a shareholder is found to be a Specified Person as per Section 206AB and 206CCA, then higher rate of withholding as per Section 206AB shall be applied.

PAYMENT OF DIVIDEND

The dividend on Equity Share for FY 2020-21 once approved by the shareholders of the Company at the ensuing AGM, will be paid after deducting the tax at source as under:

A. FOR RESIDENT SHAREHOLDERS:

- Nil withholding in case the total dividend paid is up to Rs. 5,000/-.

- Nil withholding for resident shareholders in case Form 15G / Form 15H (as applicable) is submitted, along with self-attested copy of the PAN linked with Aadhar. Please note that the duly filled up forms submitted through your registered email ID will be accepted in the present circumstances due to COVID-19.

- NIL/ Lower withholding tax rate on submission of self-attested copy of the certificate issued under Section 197 of the Act.

- 10% for resident shareholders in case valid PAN is provided / available.

- 20% for resident shareholders in case PAN is not provided / not available/ PAN-Aadhar linking not done / non-filers of return of income.

B. <u>FOR NON-RESIDENT SHAREHOLDERS:</u>

- Tax treaty rate (based on tax treaty with India) for beneficial non-resident shareholders, as applicable will be applied on the basis of documents submitted by the non-resident shareholders.

- NIL/ Lower withholding tax rate on submission of self-attested copy of the certificate issued under Section 195/197 of the Act.

- 20% plus applicable surcharge and cess for non-resident shareholders in case the above mentioned documents are not submitted.

- Higher rate as discussed in point III above in case of no-filers of Return of Income, as applicable.

C. FOR SHAREHOLDERS HAVING MULTIPLE ACCOUNTS UNDER DIFFERENT STATUS / CATEGORY :

Shareholders holding Equity 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.

SUBMISSION OF TAX RELATED DOCUMENTS:

Shareholders are requested to send the scanned copies of the documents mentioned above at the email id mentioned below:

Email ID	**tdsdividend@tatatinplate.com**

The shareholders are requested to provide the documents to the Company **on or before July 12, 2021** in order to enable the Company to determine and deduct appropriate TDS / withholding tax rate.

Shareholders are requested to ensure valid PAN is registered against their account. Shareholders who have not registered their PAN/ invalid PAN is registered are requested to ensure registration of Valid/ correct PAN against their demat account. Shareholders holding shares in physical form and have not registered their PAN against their folio, are requested to send self-attested copy of the PAN to Company. It may be further noted that in case the tax on said dividend is deducted at a higher rate in the absence of receipt of the aforementioned details/documents from you, there would still be an option available with you to file the return of income and claim an appropriate refund, if eligible.

UPDATION OF BANK ACCOUNT DETAILS and VALID PAN:

In view of the ongoing COVID-19 pandemic, shareholders are requested to ensure that their bank account details & valid PAN in their respective demat accounts are updated, to enable the Company to make timely credit of dividend in their bank accounts.

We seek your cooperation in the above matters.

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.

Thanking you.

Yours Sincerely
Kaushik Seal
Company Secretary
The Tinplate Company of India Limited

Annexure 1

Name of the Company	Dp. Id – Client Id/ Folio No.
THE TINPLATE COMPANY OF INDIA 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] Yes ☐ No ☐ (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 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 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.
THE TINPLATE COMPANY OF INDIA 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**.

Annexure 3

Date:

To
The Tinplate Company of India Limited
4, Bankshall Street,
Kolkata - 700001

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 **THE TINPLATE COMPANY OF INDIA 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 2021-March 2022 (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.

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 one/ both of the two assessment years relevant to the two previous years immediately prior to the previous year in which tax is required to be deducted, for which the time limit of filing return of income under sub-section (1) of section 139 of the Act has expired.

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

Annexure 4

Information to be provided under sub-rule (2) of rule 37BC 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 2021-2022 in my case/in the case of ..... for the purposes of sub-rule (2) of rule 37BC (Relaxation from deduction of tax at higher rate under section 206AA) —

Sl. No.	*Nature of information*	:	*Details#*
(*i*)	Name, e-mail id and contact number of the Non-resident	:	(a) Name: (b) E-mail id: (c) Contact Number:
(*ii*)	Address of the assessee in the country or territory outside India of which Non-resident is resident of	:	……
(*iii*)	Certificate of Tax Residency attached (Yes/No)	:	……..
(*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	:	……..

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

Place: .....

Date: .....

.....

Signature & Seal

Annexure 5

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 2021-22 *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	:	2021-22
(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.

Annexure 6

Date:

To
The Tinplate Company of India Limited
4, Bankshall Street
Kolkata - 700001

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 **THE TINPLATE COMPANY OF INDIA 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 2021-March 2022 (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), period of holding of shares etc. as applicable.

4. 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 April 2021-March 2022.

5. 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 April 2021 – March 2022.

6. 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 one/ both of the two assessment years relevant to the two previous years immediately prior to the previous year in which tax is required to be deducted, for which the time limit of filing return of income under sub-section (1) of section 139 of the Act has expired.

7. 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.

8. 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