



**INNOVA CAPTAB LIMITED**

**Registered Office: 1513, 15<sup>th</sup> Floor, Satra Plaza, CHS Ltd. Plot No. 19&20, Sector-19D, Vashi, Navi Mumbai-400703, Maharashtra, India.**

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**CIN: L24246MH2005PLC150371, Website: [www.innovacaptab.com](http://www.innovacaptab.com)**

Dear Shareholder/s,

**Sub: Deduction of tax at source on Interim Dividend for financial year 2025-26**

We are pleased to inform you that the Board of Directors of the Company at its meeting held on Friday, 23<sup>rd</sup> January, 2026, has declared an Interim dividend of ₹ 2/- per equity share, i.e. 20 % on face value of ₹ 10/- each, for financial year 2025-26, which is payable based on your shareholding in the company as on the record date i.e. **Friday, 30<sup>th</sup> January, 2026**, fixed for this purpose.

Shareholder/s may note that the Income Tax Act, 1961, ("the Act") as amended by the Finance Act, 2020, dividend paid or distributed by a company on or after 01<sup>st</sup> April, 2020, are taxable in the hands of the Shareholder/s. The Company shall therefore be required to deduct tax at source ("TDS") at the applicable rates at the time of making the payment of dividend as and when declared by the Company. The Company shall consider the requests received by it from its shareholders as on the Record Date fixed by the Company in relation to its proposed dividend(s). However, no withholding of tax is applicable if the dividend payable to resident individual shareholders having valid Permanent Account Number ("PAN") in aggregate during financial year 2025-26 is less than ₹ 10,000 per annum. Tax at source will not be deducted in cases where a shareholder provides Form 15G (applicable to individual below the age of 60 years) / Form 15H (applicable to an individual aged 60 years and above), provided that the eligibility conditions are being met. Blank Form 15G and 15H can be downloaded from the link given at the end of this communication or from the website of KFin Technologies Limited, (Registrar and Transfer Agents/RTA) viz. <https://ris.kfintech.com/form15>. Please note that all fields are mandatory, and Company may at its sole discretion reject form if it does not fulfil the requirement of law. Fresh forms will be required to be submitted and forms submitted earlier will not be considered. Needless to mention, the ("PAN") will be mandatorily required. If your PAN details are available in your demat account for shares held in demat form or with RTA for shares held in physical form, then there is no need to send PAN details again to the Company.

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

The Government has made it mandatory for the individual taxpayers to link PAN with their respective Aadhaar. In case PAN of the individual shareholder is not linked with Aadhaar, such PAN is treated as inoperative, and shareholder will be considered as not having PAN and higher TDS rate will be applied

accordingly. For this purpose, the Company will be relying on the information verified from the utility provided and available on the Income Tax website.

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 Agent - KFin Technologies Limited (in case of shares held in physical mode).

The TDS would vary depending on the residential status of the shareholder. The information given in the table below provides a brief of the applicable TDS provisions under the Act for Resident and Non-Resident shareholder(s) categories along with the required documents. You are requested to update your records such as tax residential status, permanent account number (PAN) and register your email address, mobile numbers, and other details with your relevant depositories through your depository participants in case you are holding shares in dematerialized form and if you are holding shares in physical mode, you are requested to furnish details to the Company's Registrar and share transfer agent i.e., KFin Technologies Limited.

Pursuant to the SEBI master circular no. SEBI/HO/MIRSD/POD-1/P/CIR/2024/37 dated May 07, 2024, it is mandatory to furnish PAN, KYC Details (Postal Address with PIN, mobile number, and bank account details) and Nomination in respect of physical folios. Kindly ensure these details are updated with Registrar to avail uninterrupted service request and dividend credit in bank account as no dividend will be paid to physical shareholders by way of issuance of physical warrant with effect from 1st April 2024.

**This communication summarizes the applicable TDS provisions, as per the Income Tax Act, 1961, for Resident and Non-Resident shareholder categories.**

**For Resident Shareholders:**

Sr. No.	Particulars	Rate of Deduction of Tax at Source	Documents Required (if any)
1	With Valid PAN (not falling in specific categories mentioned below)	10%	No document required (if no exemption is sought). 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 - KFin Technologies Limited at <a href="mailto:einward.ris@kfintech.com">einward.ris@kfintech.com</a> (in case of shares held in physical mode).
2	No PAN/Valid PAN not updated in the Company's Register of Members/Shareholder is specified person in terms of Section 206AA/PAN not linked with Aadhaar/Inoperative PAN	20%	The Government has made it mandatory for individual taxpayers to link PAN with their respective Aadhaar. In case PAN of the individual shareholder is not linked with Aadhaar, such PAN is treated as inoperative and shareholder will be considered as not having PAN and higher TDS rate will be applied accordingly. For this purpose, the Company will be relying on the information verified from the utility provided and available on the Income Tax website.

3	Availability of lower / nil tax deduction certificate issued by Income Tax Department u/s 197 of the Act.	Rate specified in Lower tax withholding certificate obtained from Income Tax Department.	Lower/NIL withholding tax certificate issued by Income Tax authorities. Tax will be deducted at the rate specified in the said certificate, subject to furnishing a self-attested copy of the same. The certificate should be valid for FY 2025-26 and should cover the dividend income.
4	Submission of form 15G (applicable to an individual below the age of 60 years)/15H (applicable to an Individual aged 60 years and above) on fulfilment of prescribed conditions.	Nil	Duly verified Form 15G or 15H, as applicable, is to be furnished along with self-attested copy of PAN card. (This form can be submitted only in case the shareholder's tax on estimated total income for FY 2025-26 is Rs Nil).  <b>Please refer Annexure-1 for 15G.</b> <b>Please refer Annexure-2 for 15H.</b>
5	Securitisation Trust	Nil	Copy of registration/ document evidencing the shareholder being a securitisation trust (as defined in clause (d) of the Explanation below section 115TCA of the Act) and self- attested copy of PAN card.
6	An Insurance Company as specified under Sec 194 of the Act	Nil	Self-declaration that it has full beneficial interest with respect to shares owned along with Self-attested copy of PAN card and copy of registration certification issued by the IRDAI.
7	Mutual Fund specified under clause (23D) of Section 10 of the Act	Nil	Self-declaration that they are specified in Section 10 (23D) of the Act along with self-attested copy of PAN card and registration certificate issued by the relevant authority.  <b>Please refer Annexure-3 for the declaration format.</b>
8	Alternative Investment Fund (AIF) established in India	Nil	Self-declaration that they are specified in Section 10 (23FBA) of the Act and established as Category I or Category II AIF under the SEBI regulations along with self-attested copy of PAN card and registration certificate issued by SEBI.  <b>Please refer Annexure-3 for the declaration format.</b>
9	Other Resident Non- Individual Shareholders	Nil	Shareholders who are exempted from the provisions of TDS as per Section 194 or Section 196 of the Act or covered by CBDT Circular No. 18/ 2017 dated May 29, 2017, provided they submit an attested copy of the valid PAN along with the documentary evidence in relation to the same.

10	New Pension System (NPS) Trust referred to in section 10(44) of the Act.	Nil	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.  <b>Please refer Annexure-3 for the declaration format.</b>
11	Corporation established by or under a Central Act	Nil	Declaration that it is a corporation established by or under a Central Act whereby income tax is exempt on the income and accordingly, covered under section 196 of the Act along with self-attested copy of PAN card, registration certificate and relevant extract of the section whereby the income is exempt from tax.
12	Shareholder exempted from TDS provisions in terms of any other (except the mentioned above) CBDT Circular or notification.	Nil	Relevant documentary evidence in relation to the same and PAN (self- attested).

**Note 1:** In case your income is subject to lower rate of TDS, or is exempt under the Income Tax Act, 1961, you are requested to submit requisite documents duly signed by the authorized signatory **on or before 5:00 PM (IST) of 29<sup>th</sup> January 2026** by visiting <https://ris.kfintech.com/form15/>.

**Note 2:** Notwithstanding the provisions of the above table, tax would not be deducted on payment of dividend to resident individual shareholder(s), if the total dividend to be paid in financial year 2025-26 does not exceed INR 10,000.

**For Non-Resident Shareholders:**

Sr. No.	Particulars	Rate of Deduction of Tax at Source	Documents Required (if any)
1	Non-resident shareholders (including Foreign Institutional Investors (FII) and Foreign Portfolio Investors (FPI)): Tax is required to be withheld in accordance with the provisions of Section 195 and Section 196D of the Act at applicable rates in force.	20% (plus applicable surcharge and cess) or tax treaty rate whichever is beneficial	Non-resident shareholders may opt for tax rate under Double Taxation Avoidance Agreement ("Tax Treaty"). In order to apply the lower Tax Treaty rate, All the following documents would be required: <ol style="list-style-type: none"> <li>Self-Attested copy of Indian Tax Identification number (PAN). 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</li> <li>Self-Attested copy of the Tax Residency Certificate (TRC) applicable for the period April 2025 to March 2026 obtained from the tax authorities of the country of which the shareholder is a resident.</li> </ol>

			<p>Where only TRC for calendar year 2025 is available, provide declaration that the shareholder is and will continue to remain a tax resident of the country of its residence during the FY 2025-26. Further, TRC for calendar year 2024 will not be considered a valid document for providing treaty benefit. (In case, the TRC is in a language other than English, a duly notarized and apostilled copy thereof, translated in English language would have to be provided.)</p> <p>3. Self-declaration in Form 10F generated from income tax e-filing portal. (<a href="https://www.incometax.gov.in/iec/foportal">https://www.incometax.gov.in/iec/foportal</a>)</p> <p>4. Self-declaration from Non-resident, primarily covering the following:</p> <ul style="list-style-type: none"> <li>• Non-resident is eligible to claim the benefit of respective tax treaty;</li> <li>• Non-resident receiving the dividend income is the beneficial owner of such income;</li> <li>• Non-Resident does not have a PE or fixed Base in India or business connection in India or the dividend income is not attributable/effectively connected to any Permanent Establishment (PE) or Fixed Base in India or business connection in India;</li> <li>• Non-resident complies with any other conditions prescribed in the relevant Tax Treaty and provisions under the Multilateral Instrument ('MLI'); and</li> <li>• Non-resident does not have a place of effective management in India.</li> </ul> <p>Application of the beneficial rate of tax treaty for TDS is at the discretion of the Company and shall depend upon completeness of the documentation and review of the same by the Company.</p> <p><b>Please refer Annexure-4 for the declaration format.</b></p>
2	Tax resident of any notified jurisdictional area	30%	Where any shareholder is a tax resident of any country or territory notified as a notified jurisdictional area under

			Section 94A(1) of the Act, tax will be deducted at source at the rate of 30% or at the rate specified in the relevant provision of the Act or at the rates in force, whichever is higher, from the dividend payable to such shareholder in accordance with Section 94A(5) of the Act.
3	Availability of Lower / NIL tax deduction certificate issued by Income Tax Department u/s 197 of the Act	Rate specified in the Certificate/ Order	Lower/NIL withholding tax certificate obtained from tax authority. Tax will be deducted at the rate specified in the said certificate, subject to furnishing a self-attested copy of the same. The certificate should be valid for the FY 2025-26 and should cover the dividend income.

**Note 1:** *The Company is not obligated to apply the beneficial DTAA rate(s) at the time of tax deduction/withholding on dividend amounts. Application of beneficial DTAA rate(s) shall depend upon the completeness of the documents submitted by the Non-Resident shareholder and review to the satisfaction of the Company.*

**Note 2:** *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 identified by the Government of that country or the specified territory of which he claims to be a resident.*

**Note 3:** *Government vide Notification No. 03/2022 have mandated non-resident to issue Form 10F in electronic format duly verified in manner as prescribed in Notification. This requirement is applicable if prescribed information is not contained in Tax Residence Certificate. Accordingly, furnishing of Form 10F in any other format will not be considered valid.*

#### **General Instructions:**

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.

If the tax on said Dividend is deducted at a higher rate in absence of receipt of satisfactory completeness of the aforementioned details/documents by the Company, the shareholder may claim an appropriate refund in the return of income filed with their respective Tax authorities. No claim shall lie against the Company for such taxes deducted.

**SUBMISSION OF TAX-RELATED DOCUMENTS:** The aforesaid documents such as Form 15G/ 15H, documents under section 196, 197A, etc. can be uploaded from the link <https://ris.kfintech.com/form15> and should be submitted **within 5:00 P.M. (IST) on 30<sup>th</sup> January, 2026 ('Cut-off date/Record Date')**, to enable the Company to determine the appropriate TDS / withholding tax rate applicable. **Any communication on the tax determination/deduction received post 5:00 P.M. (IST) of 30<sup>th</sup> January, 2026 shall not be considered.** Documents sent to any other e-mail IDs may tantamount to non-submission of documents and attract TDS as per the provisions of the Act.

Shareholders will also be able to see the credit of TDS in Form 26AS, which can be downloaded from their e-filing account at <https://www.incometax.gov.in/iec/foportal>.

Shareholders may note that, if the tax is deducted at a higher rate in absence of receipt of or satisfactory completeness of the aforementioned details/ documents by Company before Dividend Processing Period,

the shareholder(s) may claim an appropriate refund in the return of income filed with their respective Tax authorities. No claim shall lie against the Company for such taxes deducted.

In the event of any income tax demand (including interest, penalty, etc. arising from any misrepresentation, inaccuracy or omission of information provided / to be provided by the Shareholder(s), such Shareholder(s) will be responsible to indemnify the Company and also, provide the Company with all information/ documents and co-operation in any appellate proceedings.

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.

In case of joint shareholders, the shareholder named first in the Register of Member is required to furnish the requisite documents for claiming any applicable beneficial tax rate.

In case, the dividend income is assessable to tax in the hands of a person other than the registered Shareholder as on the Record Date, the registered shareholder is required to furnish a declaration containing the name, address, PAN of the person to whom TDS credit is to be given and reasons for giving credit to such person. Company will not be obligated to amend TDS return or any other form after due date of filing of TDS return for said quarter expires.

Further, shareholders who have not registered their email address are requested to register the same with our Registrar and Transfer Agent in case of physical shareholding and with Depository Participant ('DP') in case of demat holding:

In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to "RTA" [einward.ris@kfintech.com](mailto:einward.ris@kfintech.com); ' and In case shares are held in demat mode, please provide DPID-CLID (16-digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to your DP or follow the procedure as advised by respective DP.

**Thanking you,  
Yours Sincerely  
For Innova Captab Limited**

**Sd/-  
Neeharika Shukla  
Company Secretary and Compliance Officer**

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

<b>Name of the Company</b>	<b>DP. ID – Client ID/ Folio No.</b>
<b>Innova Captab Limited</b>	

**INCOME-TAX RULES, 1962**

**<sup>1</sup>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 <sup>1</sup>		
3. Status <sup>2</sup>	4. Previous year (P.Y.) <sup>3</sup> (for which declaration is being made) FY 2024-25		5. Residential Status <sup>4</sup>	
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 <sup>5</sup> (b) If yes, latest assessment year for which assessed <div>Yes      No</div> <div><input type="checkbox"/>      <input type="checkbox"/></div>			
16. Estimated income for which this declaration is made		17. Estimated total income of the P.Y. in which income mentioned in column 16 to be included <sup>6</sup>		
18. Details of Form No.15G other than this form filed during the previous year, if any <sup>7</sup>				
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 <sup>8</sup>	Nature of income	Section under which tax is deductible	Amount of income

.....  
*Signature of the Declarant<sup>9</sup>*



***Declaration/Verification<sup>10</sup>***

\*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 year ending on 31-MAR-2025, relevant to the assessment year 2025-2026, will be *nil*. \*I/We also declare that \*my/our \*income/incomes referred to in column 16 \*and the aggregate amount of \*income/incomes referred to in column 18 for the year ending on 31-MAR-2025, relevant to the assessment year 2025-2026 will not exceed the maximum amount which is not charge-able to income-tax.

*Place:* ... ..

... ..

*Date:*.....

*Signature of the Declarant<sup>9</sup>*

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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. <sup>11</sup>	
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 <sup>12</sup>	
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.

<sup>1</sup>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).

<sup>2</sup>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).

<sup>3</sup>The financial year to which the income pertains.

<sup>4</sup>Please mention the residential status as per the provisions of section 6 of the Income-tax Act, 1961.

<sup>5</sup>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.

<sup>6</sup>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.

<sup>7</sup>In case any declaration(s) in Form No.15G is filed before filing this declaration during the previous year, mention the total number of such Form No.15G filed along with the aggregate amount of income for which said declaration(s) have been filed.

<sup>8</sup>Mention the distinctive number of shares, account number of term deposit, recurring deposit, National Savings Schemes, life insurance policy number, employee code, etc.

<sup>9</sup>Indicate the capacity in which the declaration is furnished on behalf of a HUF, AOP, etc.

<sup>10</sup>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.

<sup>11</sup>The person responsible for paying the income referred to in column 16 of Part I shall allot a unique identification number to all the Form No. 15G received by him during a quarter of the financial year and report this reference number along with the particulars prescribed in rule 31A(4)(vii) of the Income-tax Rules, 1962 in the TDS statement furnished for the same quarter. In case the person has also received Form No. 15H during the same quarter, please allot separate series of serial number for Form No. 15G and Form No. 15H.

<sup>12</sup>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.

<b>Name of the Company</b>	<b>DP. ID – Client ID/ Folio No.</b>
<b>Innova Captab Limited</b>	

**<sup>1</sup>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 <sup>1</sup>		3. Date of Birth(DD/MM/YYYY)	
4. Previous year(P.Y.) <sup>3</sup> (for which declaration is being made)		5. Flat/Door/Block No.		6. Name of Premises	
FY 2022-23					
7. Road/Street/Lane		8. Area/Locality	9. Town/City/District		10. State
11. PIN	12. Email		13. Telephone No. (with STD Code) and Mobile No.		
14 (a) Whether assessed to tax <sup>4</sup> :				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 <sup>5</sup>					
17. Details of Form No.15H other than this form filed for the previous year, if any <sup>6</sup>					
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. <sup>7</sup>	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<sup>8</sup>***

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 year ending on \_\_\_\_\_ relevant to the assessment year \_\_\_\_\_ 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. <sup>9</sup>	
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 <sup>10</sup>
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.

<sup>1</sup>**[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.]**

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1. Inserted by Income-tax (4th Amendment) Rules, 2019, w.e.f. **22-5-2019**.

Date:

To

Innova Captab Limited

1513, 15th Floor, Satra Plaza CHS Ltd., Plot No. 19 & 20, Sector-19D, Vashi, Navi Mumbai, Sanpada,  
Thane, Maharashtra, India, 400703

**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 **Innova Captab 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 202\_\_-March 202\_\_ (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.
  - ☐ - Other category - we are exempted from withholding of Tax u/s194 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 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.
4. 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 year 202\_\_-202\_\_ 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

**FORM NO. 10F**

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

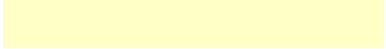
**Information to be provided under sub-section (5) of section 90 or  
sub-section (5) of section 90A of the Income-tax Act, 1961**

I ..... \*son/daughter of Shri ..... in the capacity of  
 ..... (designation) do provide the following information,  
 relevant to the financial year 202\_-202\_ \*in my case/in the case  
 of ..... for the purposes of sub-section (5) of \*section 90/section 90A:—

<i>Sl. No .</i>	<i>Nature of information</i>	<i>:</i>	<i>Details</i>
(i)	Status (individual, company, firm etc.) of the assessee	:	
(ii)	Permanent Account Number or Aadhaar Number of the assessee if allotted	:	
(iii)	Nationality (in the case of an individual) or Country or specified territory of incorporation or registration (in the case of others)	:	
(iv)	Assessee's tax identification number in the country or specified territory of residence and if there is no such number, then, a unique number on the basis of which the person is identified by the Government of the country or the specified territory of which the assessee claims to be a resident	:	
(v)	Period for which the residential status as mentioned in the certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A is applicable	:	
(vi)	Address of the assessee in the country or territory outside India during the period for which the certificate, mentioned in (v) above, is applicable	:	

2. I have obtained a certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A from the Government of ..... (name of country or specified territory outside India)

*Signature:* .....

*Name:* 

*Address:* .....

### **Verification**

I, ....., .....<designation> of .....  
(name) 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.

Date:

To

**Innova Captab Limited**

1513, 15th Floor, Satra Plaza, CHS Ltd.

Plot No. 19&20, Sector-19D, Vashi,

Navi Mumbai-400703, Maharashtra, India.

**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 Innova Captab 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 202\_-March 202\_ (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 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 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.
5. 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 202\_-March 202\_.
6. 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 202\_ – March 202\_.

7. If, I /We have any PE or fixed base in India as construed under relevant Articles of the applicable tax treaty but 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.
8. 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.
9. 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*

(\*In case of any Authorised Signatory being other than Director/ Managing Director, please attach the valid Power of Attorney authorising the individual as an Authorised Signatory)

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.