Bombay Oxygen Investments Ltd.
REGD. OFF.: 22/B, Mittal Tower, "B" Wing, Nariman Point, Mumbai - 400021. Tel.: +91-22-6610 7503-08
Email : bomoxy@mtnl.net.in / contact@bomoxy.com
Website : www.bomoxy.com • CIN : L65100MH1960PLC011835

**Sy/Bse/99** **21st July, 2026**

To,
BSE Ltd.
P.J. Towers, Dalal Street,
Mumbai - 400 001
Scrip Code: 509470

Dear Sir/Madam,

**Sub : Communication to Members – Intimation on Tax Deduction on Dividend (TDS)/ withholding tax on Dividend**

Please find enclosed herewith an email communication which has been sent to all the Members whose email addresses are registered with the Company/ Registrar & Share Transfer Agent/ Depositories, intimating them about tax deduction at source (TDS) /withholding tax on Dividend and related matters.

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

Kindly take the same on the record.

**Yours faithfully,**

**For Bombay Oxygen Investments Limited**

ANSHIKA PAL
Digitally signed by ANSHIKA PAL
Date: 2026.07.21 15:08:38 +05'30'

**Anshika Pal**
**Company Secretary and Compliance Officer**
**A78049**

Encl: as above

# BOMBAY OXYGEN INVESTMENTS LIMITED

**CIN**: L65100MH1960PLC011835

**Registered Office**: 22/B, MITTAL TOWER, 210, NARIMAN POINT, MUMBAI - 400 021

**Tel:** +91 - 22-6610 7503-08

**E-mail:** contact@bomoxy.com; **Website:** www.bomoxy.com


**Dear Shareholder,** **Date: 21st July, 2026**

**Sub: Bombay Oxygen Investments Limited - Communication on Tax Deduction on Dividend.**

We are pleased to inform you that the Board of Directors at their Meeting held on 27th May, 2026 have recommended a Dividend of Rs. 25/- per Equity Share of Rs.100/- each for the Financial Year ended 31st March, 2026 and the said Dividend will be payable subject to approval by the shareholders at the 65th Annual General Meeting ('AGM') of the Company scheduled to be held on 25th August, 2026.

The dividend, as may be declared at the AGM, will be payable subject to deduction of Tax at Source (TDS) in accordance with the provisions of Income Tax Act, 2025 read with the Finance Act, 2026 (together referred to as "the Act") applicable for the financial year 2026-27.

The Company shall deduct tax at the rates prescribed under the Act. For determining the applicable tax deduction, the Company shall rely on the shareholder information available from National Securities Depository Limited and Central Depository Services (India) Limited in respect of shares held in dematerialized form, and the particulars appearing in the Register of Members maintained by the Company's Registrar and Share Transfer Agent, MUFG Intime India Private Limited (RTA/MUFG). The relevant shareholder details as on 18th August, 2026, being the date for determining shareholders' entitlement to receive the dividend, shall be considered for this purpose.

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

**Table 1: Resident Shareholders**

Tax shall be deducted at source on dividend in accordance with the provisions of the Income-tax Act, 2025, except where the shareholder is exempt under the applicable provisions of the Act. In the case of resident individual shareholders, no tax shall be deducted at source if the aggregate dividend distributed/paid by the Company during the financial year does not exceed ₹10,000.

Where the dividend payable exceeds Rs. 10,000/- for FY 2026-27, please refer to the table below for the details of applicable TDS:

| Category of shareholder | Tax Deduction Rate | Exemption applicability/ Documentation requirement |
|---|---|---|
| Resident shareholder with PAN | 10% | Demat Holding - Update the PAN, and the residential status as per the provisions of the Act if not already done, with the respective depository participant.<br><br>Physical Holding - Update the PAN and the residential status as per the provisions of the Act if not already done, with the Company's Registrar and Transfer Agents – MUFG Intime India Private Limited. |
| | Nil | The shareholder provides valid Form No. 121 (applicable to resident individual, provided that all the required eligibility conditions are met. A declaration under section 393(6) of the Income Tax Act, 2025 read with Rule 211 of the Income-tax Rules, 2026 shall be furnished in Form No. 121 either electronically after due verification through an electronic process or in paper form. Please note that all fields are mandatory to be filled up and the Company may at its sole discretion reject the form, if it does not fulfil the prescribed requirement under the Act. The template of Form No. 121 is enclosed herewith. |
| Resident shareholder without PAN/Invalid PAN | 20% | - |
| Order under Section 395(1) of the Act | Rate provided in theOrder | Lower/NIL withholding tax certificate obtained from Income Tax authorities. |
| Insurance Companies (e.g. LIC, GIC) | NIL | Declaration that it has full beneficial interest with respect to the shares owned by it along with PAN |
| Category I and II Alternative Investment Fund | NIL | A declaration that the AIFs are registered under SEBI as per SEBI Regulations. |
| Persons covered under Section 393 of the Act (e.g. Mutual Funds, Govt.) | NIL | Self-attested copy of Certificate of registration issued by the appropriate authority along with PAN, documentary evidence that the person is eligible for exemption as per Schedule VII of the Income- tax Act, 2025. |

**Table 2: Non-resident Shareholders**

| | | |
|---|---|---|
| Any non-resident shareholder including Foreign Institutional Investors, Foreign Portfolio Investors (FII, FPI) | 20% (plus applicable surcharge and cess) orTax Treaty rate (whichever is lower) | Non-resident shareholders may opt for tax rate under Double Taxation Avoidance Agreement ("Tax Treaty/DTAA"). The Tax Treaty rate shall be applied for tax deduction at source on submission of following documents to the company:<br>• Self-Attested true copy of the PAN, if allotted by the Indian authorities and/or Self-attested copy of Tax Residency Certificate (TRC) valid as on the record date obtained from the tax authorities of the country of which the shareholder is resident. In case, the TRC is furnished in a language other than English, the said TRC would have to be translated from such other language to English language and thereafter, duly notarized and apostilled copy of the TRC would have to be provided;<br>• Self-declaration to be provided under 217 of the Income Tax Rules, 2026;<br>• Self-declaration in Form 41 electronically filed on income tax portal;<br>• Self-declaration confirming not having a Permanent Establishment in India and eligibility to Tax Treaty benefit (format attached herewith);<br>• In case of FPI/FII, copy of SEBI Registration certificate.<br><br>TDS shall be recovered at 20% (plus applicable surcharge and cess) if any of the above mentioned documents are not provided. |
| Submitting Order under section 395 of the Act | Rate provided in the Order | Lower/NIL withholding tax certificate obtained from Income Tax authorities. |

Application of beneficial DTAA rate shall depend upon the completeness and satisfactory review by the Company, of the documents submitted by non-resident shareholders and meeting requirement of the Act read with applicable DTAA. In absence of the same, the

Company will not be obligated to apply the beneficial DTAA rate at the time of tax deduction on dividend.

**Note:**

For resident individuals as per Section 262(6) of the Act read with Rule 162 of the Income Tax Rules, 2026, currently, PAN is mandatorily required to be linked with Aadhaar. If PAN is not linked with Aadhaar, such PAN will be deemed inoperative and tax at source will be required to be deducted at higher rates under section 397(2) of the Act.

If you have not registered your valid PAN details with the Depository Participant/ with the Company against your demat account/ registered folio respectively, **recording of the valid PAN is mandatory. In absence of valid PAN, tax will be deducted at a higher rate of 20% as per Section 397(2) of the Act.**

You are requested to register your valid PAN details with the Depository Participant/ with the Company against your demat account/ registered folio respectively **on or before Tuesday, 18th August, 2026**.

**You may furnish the duly completed applicable Form (copies enclosed), authorizing the company to pay dividends without deduction of tax / lower rate, by email at** Csgexemptforms2627@in.mpms.mufg.com **on or before Tuesday, 18th August, 2026**. If shareholder is exempted from TDS provisions through any circular or notification, you are requested to provide an attested copy of the PAN along with the documentary evidence in relation to the same.

**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.**

No communication/documents on the tax determination / deduction shall be considered post **11:59 PM (IST) of 18th August, 2026**.

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

In terms of Rule 203 of Income-tax Rules, 2026 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 under Rules.

Credit of TDS will be available for verification in Form 168 to those shareholders who have registered a valid PAN and can be viewed by logging into the Income Tax e-filing portal.

In the event any demand, interest, penalty or other liability arises on account of any inaccurate, incomplete or incorrect information or documentation furnished by a shareholder, the responsibility for the same shall rest solely with such shareholder, who shall reimburse and indemnify the Company against any such liability and extend all necessary assistance in connection with any proceedings before the tax or other governmental authorities.

It may be further noted that if tax on the Dividend, is deducted at a higher rate in absence of receipt of the aforementioned details/documents from you, shareholders have an option to file the return of income and claim an appropriate refund, if eligible.

Pursuant to Regulation 12 read with Schedule-I of the Listing Regulations, the payment of dividend shall be made only in electronic mode to all shareholders. Further, as per the SEBI Master circular for compliance with the provisions of the Listing Regulations last updated on 30th January, 2026 (the Master Circular), the shareholders holding securities in physical mode, must update their KYC details (i.e. Valid PAN, contact details, bank account details and specimen signature) against their folios.

In case of non-updation of PAN or Contact Details or Mobile Number or Bank Account Details or Specimen Signature in respect of physical folios, dividend / interest etc., shall be paid upon furnishing all the aforesaid details in entirety.

Shareholders are separately requested to provide/ update particulars of their bank accounts attached to their demat account for enabling the Company to make timely credit of dividend in their bank accounts.

We request your co-operation in this regard.

Thanking you,

Yours faithfully,
**For Bombay Oxygen Investments Limited**

Sd/-
**Anshika Pal**
**Company Secretary & Compliance Officer**
**A78049**

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

**This is a system generated e-mail. Please do not reply to this e-mail.**

| Name of the Company | DP. ID – Client ID/ Folio No. |
|---|---|
| | |

**Annexure -1**

**FORM NO. 121**

**[*See* rule 211]**

**Declaration under section 393(6) for receipt of certain incomes without deduction of tax**

**PART A**

**[To be Filled by the person for receipt of certain incomes without deduction of tax]**

| **Details of the declarant** | | | |
|---|---|---|---|
| **1.** | Name | (refer Note 1) | |
| **2.** | Address | (refer Note 2) | |
| **3.** | Permanent Account Number | | |
| **4.** | Status | (refer Note 3) | |
| **5.** | Residential status | (refer Note 4) | |
| **5(a).** | If resident individual, whether age is 60 years or more at any time during the tax year | *Yes/no* | |
| **6.** | Email id | | |
| **7.** | Contact number | Country Code | Number |
| **8.** | Tax Year (for which declaration is made) | | |
| **Details of income** | | | |
| **9.** | Nature of income | *(g) dividend (including dividend on preference shares) declared by domestic company* | |
| **10.** | Estimated income for which declaration is made | | |
| **11.** | Details of Form No.121 other than this form filed during the tax year, if any | (refer Note 6) | |
| **11(a).** | Total number of Form No.121 filed earlier | | |
| **11(b).** | Aggregate amount of income for which Form No.121 were filed | | |
| **12.** | Aggregate amount of income for which declaration is made during the tax year [sum of column 10 and 11(b)] | | |
| **13.** | Estimated total income of the tax year including the income mentioned in column 12 | (refer Note 7) | |
| **14.** | Details of the ITR filed for previous two tax years | | |

| Sl. No. | Tax Year | Acknowledgment Number | Return Income | |
|---|---|---|---|---|
| 1. | | | | |
| 2. | | | | |

## DECLARATION

I........................................................having Permanent Account Number.................................do hereby declare that

(i) to the best of my knowledge and belief what is stated above is correct, complete and is truly stated.

(ii) the incomes referred to in this form are not includible in the total income of any other person under sections 96 to 99.

(iii) tax on my estimated total income as referred to in column 13 of Part A (including the income referred to in column 12 of Part A) for tax year 2026-27 will be nil.

(iv) my income as referred to in column12 of Part A does not exceed the maximum amount not chargeable to tax for tax year 2026-27 (*not to be applicable in case of resident individual of age of sixty years or more at any time during the tax year*)

(v) in case this declaration is found to be false, I shall be liable to prosecution/penalty under the Act.

Place: __________ Signature of the Declarant

Date: __________ Name:

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## PART B

**[Verification by the person who has received declaration(s) in Part-A from the declarant(s) and responsible for paying the income in respect of which this declaration is made]**

| | **Details of the person responsible for paying income** | | |
|---|---|---|---|
| **1.** | Name | (refer Note 1) | |
| **2.** | Address | (refer Note 2) | |
| **3.** | Tax Deduction and Collection Account Number | | |
| **4.** | Permanent Account Number | | |
| **5.** | Email id | | |
| **6.** | Contact number | Country Code | Number |
| **7.** | Tax Year | | |
| **Details of the declarant and the declarations received** | | | |
| **8.** | Name of the declarant | (refer Note 1) | |
| **9.** | Permanent Account Number | | |
| **10.** | Unique Identification Number | | |
| **11.** | Date of Birth/Incorporation | (dd/mm/yyyy) | |
| **12.** | Address | (refer Note 2) | |
| **13.** | Email id | | |
| **14.** | Contact number | Country Code | Number |
| **15.** | Estimated income for which declaration is made | (as per column 10 of Part A) | |
| **16.** | Estimated total income of the tax year of the declarant | (as per column 13 of Part A) | |
| **17.** | Aggregate amount of income for which declaration is made during the tax year | (as per column 12 of Part A) | |
| **18.** | Date on which declaration is received | (dd/mm/yyyy) | |

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**DECLARATION**

I (name of authorized person)……………….having Permanent Account Number .......................hereby certify that the Information pertaining to the declarant(s) above has been duly furnished.

Place: ___________ Signature of the authorized person

Date: ___________ Name:

**Notes**:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Declaration can be furnished by an individual being a resident under section 393(6) [Table: Sl. No. 1] or by any person, not being a company or a firm or an individual covered in section 393(6) [Table: Sl. No. 1], under section 393(6) [Table: Sl. No. 2].
4. Fill residential status's (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.
5. This application is applicable for following incomes, please fill as applicable:
   (a) payment of accumulated balance due to an employee participating in recognized provident fund
   (b) insurance commission for soliciting or procuring insurance business including business related to continu- acne, renewal, or revival of the insurance policies.
   (c) rent from a specified person
   (d) income in respect of (i) units of a mutual fund, or (ii) units from the Administrator of the specified undertak- ing, or (iii) units from the specified company
   (e) interest on securities, interest other than interest on securities by a banking company or a co-operative society- ty carrying on the business of banking or interest by a post office for a deposit made under a scheme notified by the Central Government or by Specified person
   (f) payment in respect of life insurance policy including the sum allocated as bonus on such policy
   (g) dividend (including dividend on preference shares) declared by domestic company

   Refer Section 393(6) for more details.

6. In case any declaration(s) in Form No, 121 is filed before filing this declaration during the tax year, mention the total number of such FormNo.121 filed along with the total amount of income for which said declaration(s) have been filed.
7. Please mention amount of estimated total income of the tax year for which declaration is filed including the amount of income for which this declaration and earlier declaration(s), if any, is made.
8. The person responsible for paying income referred to in row no.10 of Part A shall allot a unique identification number to all Form No.121 received by him during a quarter of the tax year and report the same in TDS statement furnished for the same quarter.
9. The person responsible for paying income referred to in row no.10 of Part A shall accept the declaration where the tax on declarant's estimated total income as referred to in row no.13 of Part A of the tax year will be nil.
10. Estimated total income shall be calculated after allowing for deduction(s) under Chapter VIII of the Act, if any, or set off of loss, if any, under the head―Income from house property and rebate allowable under section 156.
11. For a declarant other than the resident individual whose age is 60 years or more at any time during the tax year, the person responsible for paying income referred to in row no. 10 of Part A shall not accept the declaration where the amount of income of the nature referred to in section 393(6) or total amount of such income credited or paid or likely to be credited or paid during the tax year in which such income is to be included exceeds the maximum amount which is not chargeable to tax.
12. Before signing the verification, the declarant should satisfy himself that the information furnished in the declaration is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section *482*.

13. Some of the information in the form would be pre-filled to the extent possible.
14. Amounts to be filled in ₹ unless otherwise provided.

Annexure 2

Date:

To
(company name & address)

**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 us by **Bombay Oxygen Investments Ltd** (the Company), We hereby declare as under:

1. I/We,_________________________________, holding share/shares of the Company as on the record date, hereby declare that we are tax resident of India for the period 01 April 2026-31 March 2027 (Indian Fiscal Year).

   ☐ I hereby confirm that my Aadhaar has been linked with my PAN ______________ on the income-tax department's portal.

2. We hereby declare that (Select Applicable)

   ☐ I/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.

   ☐ I/We are **Mutual Fund** specified in Schedule VII (Table: S. No. 20) of the Income Tax Act, 2025 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.

   ☐ I/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 Schedule V (Table: S. No. 1) of the Income tax Act, 2025 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.

   ☐ I/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 Schedule VII (Table: S. No. 41) of the Income tax Act, 2025 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.

   ☐ I/We are____________and are the beneficial owner of the share/shares held in the Company; and are not subject to withholding tax under section 393(5) of the Income Tax Act 2025; 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 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 3

Date:

To
(Company name & address).

**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 **Bombay Oxygen Investments Ltd** (the Company), I / We hereby declare as under:

1. I / We,______________________, holding share/shares of the Company as on the record date, hereby declare that I am /we are tax resident of___________for the period 01 April 2026-31 March 2027 (Indian Fiscal Year) as per tax treaty between India and____________(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.

4. 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.

5. I/We hereby furnish a copy of valid Tax Residency Certificate dated __________ having Tax Identification number__________ issued by __________ along with a acknowledged copy of e-Form 41 duly filled and signed for the period April 2026-March 2027.

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 2026 – March 2027.

7. 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 bet-ween 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 181 of the Income tax Act, 2025 , 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.

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*

[On letterhead of shareholder]

Date:

To

[COMPANY NAME]

**Sub: Declaration under section 390 of Income Tax Act read with Rule 203 of the Income Tax Rules 2026**

**Ref: PAN** – <<Mention PAN of Shareholder >>

**Folio Number / DP ID/ Client ID** – <<Mention all the account details >>

This is in reference to captioned shares of your company, which were held by ______ [Insert Name] on the record date on behalf of beneficial owners of such shares on account of following reason [Mention reasons, such as joint ownership or Clearing Members, etc.]

Section 390 of the Income Tax Act read with Rule 203 of the Income Tax Rules inter alia states that if the income on which the tax has been deducted at source is assessable in the hands of a person other than deductee, credit of tax deducted at source shall be given to the other person and not to the deductee.

For the aforesaid reasons, I/We ______ [Insert name] do hereby declare that the dividend on such captioned shares is includible and taxable in the hands of the beneficial owner as stated below:

| **Sr. No.** | **Name** | **Address** | **PAN** | **Contact No.** | **Email ID** |
|---|---|---|---|---|---|
| | | | | | |

We therefore request you that TDS deducted under section 393 of the Income Tax Act 2025 may please be deducted in the name and PAN of the person named in above table and the certification for deduction of tax at source shall be issued in the name and PAN of the person as shown in the above table under Rule 203 of the Rules r.w. section 390 of the Act.

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

Authorised Signatory
(Company seal should be affixed)

[On letterhead of Non-resident shareholder]

To

[COMPANY NAME]

**Subject: Information to be provided under sub-rule (2) of rule 217 of Income-tax Rules, 2026 in case of non-resident shareholder not having a PAN in India**

**Ref**: Folio Number / DP ID/ Client ID: (Mention all the account details)

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 2026-2027 (01 April 2026 to 31 March 2027) in my case/in the case of …………………………………………………….. for the purposes of sub-rule (2) of rule 217 (Relaxation from deduction of tax at higher rate under section 397(2))

| Sr. No. | Nature of information | Details |
|---|---|---|
| i. | Name | |
| ii. | E-mail id | |
| iii. | Contact Number | |
| iv. | Address of the assessee in the country or territory outside India of which Non-resident is resident of | |
| v. | Certificate of Tax Residency attached (Yes/No) | |
| vi. | 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 and fees) 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.

Thanking you.

Yours faithfully

------------------------------------

Name of the shareholder

------------------------------------

Authorized Signatory
Place:
Date:

**FORM NO. 41**
**[*See* rule 75(1)]**

**Information to be provided under section 159(8)**

| **Part A: Particulars of the Applicant** | | | |
|---|---|---|---|
| **1.** | Name: | *(refer Note 1)* | |
| **2.** | Address: | *(refer Note 2)* | |
| **3.** | Communication Address in India (if available): | *(refer Note 3)* | |
| **4.** | Permanent Account Number (PAN) (if available): | | |
| **5.** | E-mail Id: | | |
| **6.** | Contact Number: | Country Code | Number |
| | | | |
| **Part B: Residential Information** | | | |
| **7.** | Tax Year: | | |
| **8.** | Status: | *(refer Note 4)* | |
| **9.** | Country of residence (in the case of an individual) or Country/Region of incorporation/ registration (in the case of others): | *(refer Note 5)* | |
| **10.** | Tax Identification Number (TIN) in country/region of residence: | *(refer Note 6)* | |
| **11.** | Period for which the residential status as mentioned in the certificate referred to in section 159(8) is applicable: | | |
| **12.** | Address of the assessee in the country or region outside India during the period for which the certificate, mentioned in Sl. No. 11 above, is applicable: | | |
| **13.** | Copy of the certificate referred to in section 159(8): | *Upload the copy as Annexure* | |

| **Declaration** |
|---|
| I ____________________ (Name of assessee) with _______________________ (PAN/Unique identification number) have obtained a certificate referred to in section 159(8) from the Government of ___________________________ (name of country or region outside India) which is provided as per Part B (Sl. No. 13). |

| **Verification** |
|---|
| I ___________________________ hereby affirm that the information provided above is true and correct to the best of my knowledge and belief. I have not concealed any relevant fact. I am submitting this form in my capacity as __________ (designation), holding PAN __________ and I am competent to verify and submit this form. |

Place: Signature:
Date: Name:
Designation:

**Notes**:

1. The name shall include the first name, middle name and last name, in the case of an individuals and full name of the entity for other cases.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country/region and pin code/zip code.
3. The communication address in India shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state and pin code.
4. Fill person status as below: —

| | |
|---|---|
| (I) | Individual |
| (II) | Hindu undivided family |
| (III) | Company |
| (IV) | Firm |
| (V) | Association of Persons or Body of individuals, whether incorporated or not |
| (VI) | Local authority |
| (VII) | Artificial Juridical Person |
| (VIII) | Government |
| (IX) | Trust |
| (X) | Limited Liability Partnership |

5. Where the region is a specified territory, the same may be mentioned.
6. Tax Identification Number of the applicant in the country or region of his residence and in case no such number is available, then a unique number on the basis of which the applicant is identified by the Government of that country or the region of which he claims to be a resident.
7. Some of the information in the form would be pre-filled to the extent possible.