

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

INCOME-TAX RULES, 1962

¹FORM 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 FY 2021-22 (for which declaration is being made) | | 5. Residential Status ⁴ | |
| 6. Flat/Door/Block No. | 7. Name of Premises | 8. Road/Street/Lane | 9. Area/Locality | |
| 10. Town/City/District | 11. State | 12. PIN | 13. Email | |
| 14. Telephone No. (with STD Code) and Mobile No. | 15. (a) Whether assessed to tax under the Income-tax Act, 1961 ⁵ (b) If yes, latest assessment year for which assessed | | | |
| | | Yes | No | |
| | | <input type="checkbox"/> | <input type="checkbox"/> | |
| 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 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/Verification¹⁰

*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.

¹As 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).

²Declaration 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).

³The financial year to which the income pertains.

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

⁵Please 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.

⁶Please 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.

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

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

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

¹⁰Before 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.

¹¹The 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.

¹²The person responsible for paying the income referred to in column 16 of Part I shall not accept the declaration where the amount of income of the nature referred to in sub-section (1) or sub-section (1A) of section 197A or the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the previous year in which such income is to be included exceeds the maximum amount which is not chargeable to tax. For deciding the eligibility, he is required to verify income or the aggregate amount of incomes, as the case may be, reported by the declarant in columns 16 and 18.

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

¹FORM NO. 15H

[See section 197A(1C) and rule 29C]

Declaration under section 197A(1C) to be made by an individual who is of the age of sixty years or more claiming certain incomes without deduction of tax.

PART I

| | | | | | |
|-----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|----------------------------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------|----|
| 1. Name of Assessee (Declarant) | | 2. Permanent Account Number or Aadhaar Number of the Assessee ¹ | | 3. Date of Birth ² (DD/MM/YYYY) | |
| 4. Previous year(P.Y.) ³ (for which declaration is being made) | | 5. Flat/Door/Block No. | | 6. Name of Premises | |
| FY 2021-22 | | | | | |
| 7. Road/Street/Lane | | 8. Area/Locality | | 9. Town/City/District | |
| | | | | | |
| 11. PIN | | 12. Email | | 13. Telephone No. (with STD Code) and Mobile No. | |
| | | | | | |
| 14 (a) Whether assessed to tax ⁴ : | | | | 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 | |
| | | | | | |

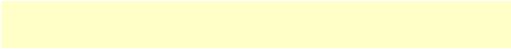
Signature of the Declarant

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/Verification⁸

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.

On the letterhead of the shareholder

To Whomsoever it may concern

Date:

This is to certify that we _____ [NAME OF SHAREHOLDER] qualify as a Mutual Fund specified under section 10(23D) of the Income-tax Act, 1961 ('Act') and accordingly, are covered under section 196 of the Act.

Further, we declare that we have full beneficial interest of _____ (number of shares) shares held in Kirloskar Pneumatic Company Limited.

Further, we have attached herewith the self-attested copy of the certificate of registration.

This declaration is valid for the period 1st April, 2021 to 31st March, 2022.

We hereby confirm that the declarations made above are complete, true and bona fide. This declaration is issued to the Company to enable them to decide upon the withholding tax applicable on the dividend income receivable by _____ [NAME OF SHAREHOLDER]. We shall be solely responsible for any adverse income-tax consideration that may arise in India on the dividend income to be received from the Company.

Yours faithfully,

For _____ [NAME OF SHAREHOLDER]

Authorized Signatory _____ [Name/designation]

DPID – Client Id/ Folio No.: _____

Contact address: _____ [Please insert]

Email address: _____ [Please insert]

Contact Number: _____ [Please insert]

Signature: _____

On the letterhead of the shareholder

To Whomsoever it may concern

Date:

This is to certify that we _____ [NAME OF SHAREHOLDER] are a corporation established by or under a Central Act whereby income-tax is exempt on our income and accordingly, we are covered under section 196 of the Income-tax Act, 1961.

Further, we declare that we have full beneficial interest of _____ (number of shares) shares held in Kirloskar Pneumatic Company Limited.

We have also attached herewith the self-attested copy of the certificate of registration and relevant extract of the section whereby the income is exempt from income-tax.

This declaration is valid for the period 1st April, 2021 to 31st March, 2022.

We hereby confirm that the declarations made above are complete, true and bona fide. This declaration is issued to the Company to enable them to decide upon the withholding tax applicable on the dividend income receivable by _____ [NAME OF SHAREHOLDER]. We shall be solely responsible for any adverse income-tax consideration that may arise in India on the dividend income to be received from the Company.

Yours faithfully,

For _____ [NAME OF SHAREHOLDER]

Authorized Signatory _____ [Name/designation]

DPID – Client Id/ Folio No.: _____

Contact address: _____ [Please insert]

Email address: _____ [Please insert]

Contact Number: _____ [Please insert]

Signature: _____

On the letterhead of the shareholder

To Whomsoever it may concern

Date:

This is to certify that we _____ [NAME OF SHAREHOLDER] have been granted a certificate of registration as a Category I/ Category II (*please strike off whichever is not applicable*) Alternative Investment Fund under the SEBI (Alternative Investment Fund) Regulations, 2012.

We declare that our income is exempt under section 10(23FBA) of the Income-tax Act, 1961 ('Act').

Further, we declare that we have full beneficial interest of _____ (number of shares) shares held in Kirloskar Pneumatic Company Limited.

We have also attached herewith the self-attested copy of the certificate of registration.

This declaration is valid for the period 1st April, 2021 to 31st March, 2022.

We hereby confirm that the declarations made above are complete, true and bona fide. This declaration is issued to the Company to enable them to decide upon the withholding tax applicable on the dividend income receivable by _____ [NAME OF SHAREHOLDER]. We shall be solely responsible for any adverse income-tax consideration that may arise in India on the dividend income to be received from the Company.

Yours faithfully,

For _____ [NAME OF SHAREHOLDER]

Authorized Signatory _____ [Name/designation]

DPID – Client Id/ Folio No.: _____

Contact address: _____ [Please insert]

Email address: _____ [Please insert]

Contact Number: _____ [Please insert]

Signature: _____

On the letterhead of the shareholder

To Whomsoever it may concern

Date:

This is to certify that we _____ [NAME OF SHAREHOLDER] are an insurance company registered under the Insurance Regulatory and Development Authority of India ('IRDAI') and hence, excluded from the applicability of section 194 of the Income-tax Act, 1961.

Further, we declare that we have full beneficial interest of _____ (number of shares) shares held in Kirloskar Pneumatic Company Limited.

We have also attached herewith the self-attested copy of the certificate of registration.

This declaration is valid for the period 1st April, 2021 to 31st March, 2022.

We hereby confirm that the declarations made above are complete, true and bona fide. This declaration is issued to the Company to enable them to decide upon the withholding tax applicable on the dividend income receivable by _____ [NAME OF SHAREHOLDER]. We shall be solely responsible for any adverse income-tax consideration that may arise in India on the dividend income to be received from the Company.

Yours faithfully,

For _____ [NAME OF SHAREHOLDER]

Authorized Signatory _____ [Name/designation]

DPID – Client Id/ Folio No.: _____

Contact address: _____ [Please insert]

Email address: _____ [Please insert]

Contact Number: _____ [Please insert]

Signature: _____

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

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>Sl.No .</i> | <i>Nature of information</i> | <i>:</i> | <i>Details #</i> |
|----------------|---------------------------------------------------------|----------|------------------|
| (i) | Status (individual, company, firm etc.) of the assessee | : | |

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:—

| | | | |
|-------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---------|
| (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.

Print on the letterhead

Declaration

Date:

To,
Kirloskar Pneumatic Company Limited
Plot No.1, Hadapsar Industrial Estate,
Pune- 411 013
Maharashtra

Sir / Madam,

Re: Self declaration for Financial Year (FY) 2021-22 of Indian Income-tax Act, 1961 to take tax treaty benefits in relation to receipt of dividend income from Kirloskar Pneumatic Company Limited

With reference to the above referred subject matter I / We hereby declare as under:

I/We, _____(Complete name of the shareholder) having Permanent Account Number (PAN) under the Indian Income-tax Act, 1961 ('the Act') _____(Please mention PAN) and holding _____(Please mention number of shares held) number of shares of the Company as on the record date. I/We am/are tax resident and will continue to remain tax resident of _____(please mention name the Country) for the financial year 2021-22. A copy of the valid tax residency certificate for the applicable period is attached herewith.

I/We am/are tax resident of the _____(Please mention Name of the country) as defined under Article _____ of the tax treaty between India and _____(name of the country for applicable tax treaty). I/We am/are eligible to be governed by the provisions of the applicable tax treaty and meet all the necessary conditions to avail the benefits under the applicable tax treaty.

I/We am/are eligible to claim the beneficial tax treaty rate between India and _____(name of the country for applicable tax treaty) for the purposes of tax withholding on dividend declared by the Company. We have no reason to believe that our claim for benefits under the tax treaty between India and _____(name of the country for applicable tax treaty) is impaired in any manner.

Print on the letterhead

As required to claim the benefits of the lower tax rate under the applicable tax treaty in relation to the dividend income to be received by me/us from the Company, I/We specifically confirm that I am/We are the ultimate beneficial owner of the above referred equity shares of the Company and the dividend income receivable from the Company in relation to the said shares.

I/We further declare that I/We have the right to use and enjoy the dividend received/receivable from the above shares and such right is not constrained by any contractual and/ or legal obligation to pass on such dividend to another person.

I/We am/are the legal and ultimate beneficial owner of the dividend income to be received from the Company.

I/We do not have any Permanent Establishment ('PE') or fixed base in India as construed under relevant Articles of the applicable tax treaty nor do we have any PE or business connection in India as construed under the relevant provisions of the Act. Further, I/We do not have a Business Connection in India according to the provisions of the Act and the amounts paid/payable to us, in any case, are not attributable to business operations, if any, carried out in India.

I/We specifically confirm that my/our affairs/affairs of _____
(Complete name of the shareholder) were not arranged such that one of the main purpose or the principal purpose thereof was to obtain tax benefit available under the applicable tax treaty.

Further, our claim for relief under the tax treaty is not restricted by application of Limitation of Benefit clause, if any, thereunder.

_____ [NAME OF SHAREHOLDER] will immediately inform the Company if there is any change in the above circumstances.

This declaration is valid for the period 1st April, 2021 to 31st March, 2022.

*I/We hereby confirm that the declarations made above are complete, true and bona fide. This declaration is issued to the Company to enable them to decide upon the withholding tax applicable on the dividend income receivable by _____
[NAME OF SHAREHOLDER]. I/We shall be solely responsible for any adverse income-tax consideration that may arise in India on the dividend income to be received from the Company.

Yours faithfully,

For _____ [NAME OF SHAREHOLDER]

Print on the letterhead

Authorized Signatory _____ [Name/designation]

Dp. Id – Client Id/ Folio No.: _____

Contact address: _____ [Please insert]

Email address: _____ [Please insert]

Contact Number: _____ [Please insert]

Signature: _____