



TML: 4228 : 2020

Date: August 05, 2020

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

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

Dear Madam, Sirs,

**Sub: Communication to Shareholders - Intimation on Tax Deduction on Dividend**

Pursuant to the Finance Act, 2020, with effect from April 1, 2020, Dividend Distribution Tax has been abolished and dividend income is taxable in the hands of the shareholders.

In this regard, please find enclosed herewith an e-mail communication which has been sent to all shareholders of the Company whose e-mail IDs are registered with the Company/ Depositories explaining the process on withholding tax from dividends paid to the shareholders at prescribed rates along with the necessary annexures.

This communication is also being made available on the website of the Company at [www.tatametaliks.com](http://www.tatametaliks.com).

This is for your information and records.

Yours faithfully,

**Tata Metaliks Limited**

**Sankar Bhattacharya**  
Chief – Corporate Governance &  
Company Secretary

Encl: as above

**TATA METALIKS LIMITED**

Tata Centre 43 J. L. Nehru Road Kolkata 700 071 India  
Tel 91 33 6613 4200 Fax 91 33 2288 4372 e-mail: [tml@tatametaliks.co.in](mailto:tml@tatametaliks.co.in)  
CIN L27310WB1990PLC050000



**TATA METALIKS LIMITED**

**Registered Office:** Tata Centre, 10<sup>th</sup> Floor, 43 J. L. Nehru Road, Kolkata – 700 071

**Phone No:** 033 6134200 **Email:** [tml@tatametaliks.co.in](mailto:tml@tatametaliks.co.in) **Website:** [www.tatametaliks.com](http://www.tatametaliks.com)

**CIN:** L27310WB1990PLC050000

August 03, 2020

Dear Shareholder(s),

We are pleased to inform you that the Board of Directors at its meeting held on June 10, 2020 recommended a dividend of ₹ 2.50 per Equity Share of ₹ 10/- each for the Financial Year ended March 31, 2020.

Pursuant to the Income Tax Act, 1961 ('Act'), as amended by the Finance Act, 2020, dividends paid or distributed by a company on or after April 1, 2020 shall be taxable in the hands of the shareholders. The Company shall therefore be required to deduct tax at source (at the applicable rates) at the time of payment of dividend, *if approved*, at the Annual General Meeting ('AGM') of the Company scheduled to be held on September 07, 2020. The withholding tax rate would vary depending on the residential status of the shareholder(s) and subject to verification of documents submitted by the shareholder(s) in this regard at [tml.dividend2020@tatametaliks.co.in](mailto:tml.dividend2020@tatametaliks.co.in). **Shareholder(s) is / are requested to send all documents in the aforesaid email id only.**

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

**A. Resident Shareholder:**

**A.1 Rate of Withholding Tax**

<b>Particulars</b>	<b>Applicable Rate</b>	<b>Documents required (if any)</b>
With Permanent Account Number ('PAN') (Section 194)	7.5% <sup>1</sup>	Update the PAN, if not already done, with the depositories (in case of shares held in Demat mode) and with the Company's Registrar and Transfer Agents (in case of shares held in physical mode).
Without PAN / Invalid PAN / has not registered their valid PAN details in their account (Section 206AA)	20%	N.A.

<sup>1</sup> Reduced TDS rate of 7.5% (instead of statutory applicable rate of 10%) to apply for amount of dividend paid or credited during the period from 14 May 2020 to 31 March 2021 as per the CBDT Press release dated 13 May 2020.

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

	Particulars	Applicable Rate	Documents Required (if any)
<b>Individual Shareholders</b>	If the total dividend to be received by them during Financial Year ('FY') 2020-21 does not exceed Rs. 5,000 in a financial year	NIL	N.A.
	Submitting Form 15G/ Form 15H under section 197A of the Act	NIL	Signed declaration in Form No. 15G (applicable to individual) / Form 15H (applicable to an Individual who is of Age 60 years and older claiming income without deduction of tax), fulfilling certain conditions along with self-attested copy of PAN card. Format of Form 15G and Form 15H is enclosed as <b>Annexure 1</b> and <b>2</b> respectively.
<b>Non-Individual Shareholders</b>	Shareholders being Insurance Company, for whom Section 194 of the Act is not applicable	NIL	Self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN card along with declaration enclosed as <b>Annexure 3</b> .
	Persons covered under Section 196 of the Act (e.g. Government, Reserve Bank of India, Mutual Fund specified under section 10(23D) of the Act, corporation established by or under a Central Act which has income exempt from tax	NIL	Self-attested copy of the documentary evidence that the person is covered under said Section 196 of the Act along with self-attested copy of PAN card along with declaration enclosed as <b>Annexure 3</b> .
	Alternative Investment Fund ('AIF') established / incorporated in India having exempt income under section 10(23FBA) of the Act (as per CBDT Notification No. 51/2015 dated 25 June 2015)	NIL	Self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN card along with declaration enclosed as <b>Annexure 3</b> .

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

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

B. **Non-Resident Shareholder:**

Particulars	Applicable Rate	Documents Required (if any)
<b>Foreign Institutional Investors ('FIIs') / Foreign Portfolio Investors ('FPIs')</b>	20% (plus applicable surcharge and cess)	Copy of PAN card, if available.
<b>Other Non-resident shareholders</b>	20% (plus applicable surcharge and cess) <b>OR</b> Tax Treaty Rate <b>(whichever is lower)</b>	<p>Copy of PAN card.</p> <p>In absence of PAN, specified information/ documents as per Rule 37BC of Income Tax Rules, 1962 ('Rules') to be provided as per <b>Annexure 4</b>. On non-furnishing of the prescribed information/ documents as per Rule 37BC of the Rules, withholding tax of 20% (plus applicable surcharge and cess) may be applicable.</p> <p>Further, as per Section 90 of the Act, non-resident shareholder has the option to be governed by the provisions of the Double Tax Avoidance Treaty between India and the country of tax residence of the shareholder, if they are more beneficial to them. For this purpose, i.e. to avail Tax Treaty benefits, following documents would be required in addition to the above:</p> <ol style="list-style-type: none"> <li>1. Self-attested copy of the Tax Residency Certificate ('TRC') (for the period April 2020 to March 2021) obtained from the tax authorities of the country of which such shareholder is a resident.</li> <li>2. Form 10F duly filled and signed as per format enclosed as <b>Annexure 5</b>.</li> <li>3. Self-declaration (as per format enclosed as <b>Annexure 6</b>) from Non-resident shareholder for the financial year April 2020 to March 2021 in which dividend is received, primarily covering the following: <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>• Dividend income is not attributable / effectively connected to any Permanent Establishment ('PE') or Fixed Base in India or any business connection in terms of section 9(1) of the Act.</li> </ul> </li> </ol>
Submitting Order under Section 195 / 197 (i.e. lower or NIL withholding tax certificate)	Rate provided in the Order	Self-attested copy of Lower / NIL withholding tax certificate obtained from the income tax authority.

The Company is not obligated to apply the beneficial Tax Treaty rates at the time of tax deduction / withholding on dividend amounts. Application of beneficial Tax Treaty Rate shall depend upon the

completeness of the documents submitted by the Non-resident shareholder and review to the satisfaction of the Company of the documents submitted by the Non-resident shareholder.

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

The scanned copy of aforesaid documents, as applicable, should be sent by email to [tml.dividend2020@tatametaliks.co.in](mailto:tml.dividend2020@tatametaliks.co.in) **on or before 11.59 PM (IST) on August 21, 2020** to enable the Company to determine the appropriate TDS / withholding tax rate. No communication on the tax determination / deduction received post **August 21, 2020** shall be considered for payment of Dividend.

If the tax on said Dividend is deducted at a higher rate in absence of receipt of or satisfactory completeness of the afore-mentioned details / documents by **August 21, 2020**, the shareholder may claim an appropriate credit/ refund in the return of income filed with their respective Income Tax authorities.

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

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

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

Shareholder(s) holding shares under multiple accounts under different status / category and single PAN, may note that, higher of the tax as applicable to the status in which shares held under a PAN will be considered on their entire holding in different accounts.

**Updataion of Bank Account details:**

Shareholders are requested to ensure that their respective bank account details in their respective Demat accounts are updated, to enable the Company make timely credit of dividend in their respective bank accounts.

We seek your cooperation in the above matters.

Thanking You.

**Sankar Bhattacharya**  
Chief Corporate Governance & Company Secretary  
Tata Metaliks Limited

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

<b>Name of the Company</b>	<b>Dp. Id – Client Id/ Folio No.</b>
TATA METALIKS LIMITED	

## 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)		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			
		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 <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 previous year ending on 31-MAR-2021. relevant to the assessment year 2021-2022.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-2021. relevant to the assessment year 2021-2022 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.

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## 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 alongwith 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>
TATA METALIKS LIMITED	

**<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 <sup>2</sup> (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	
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 previous year ending on 31-MAR-2021 relevant to the assessment year 2021-2022 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.]*

Date:

To  
Tata Metaliks Limited  
43 Jawaharlal Nehru Road,  
Tata Centre, 10<sup>th</sup> Floor,  
Kolkata 700071. West Bengal

**Subject: Declaration regarding Category and Beneficial Ownership of shares**

**Ref: PAN – Mention PAN of Shareholder**  
**Folio Number / DP ID/ Client ID – Mention all the account details**

With reference to the captioned subject, and in relation to the appropriate withholding of taxes on the Dividend payable to me / us by **TATA METALIKS LIMITED** (the Company), I / We hereby declare as under:

1. 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 2020-March 2021 (Indian Fiscal Year).
2. We hereby declare that (Select Applicable)
  - 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 **category of the entity** and are the beneficial owner of the share/shares held in the Company; and are not subject to withholding tax under section 196 of the Income Tax Act; and we are submitting self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN card.
3. I/ We 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.
4. I/We hereby confirm that the above declaration should be considered to be applicable for all the shares held in the Company under PAN/ accounts declared in the form.

Thanking you.

Yours faithfully,

For **Name of the shareholder**

<<insert signature>>

Authorized Signatory -

Date:

To

Tata Metaliks Limited  
43 Jawaharlal Nehru Road,  
Tata Centre, 10<sup>th</sup> Floor,  
Kolkata 700071. West Bengal.

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

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

With reference to the captioned subject, and in relation to the appropriate withholding of taxes on the Dividend payable to me / us by **TATA METALIKS LIMITED** (the Company), I / We hereby declare as under:

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

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

I/We hereby confirm that the above declaration should be considered to be applicable for all the shares held in the Company under PAN/ accounts declared in the form.

Thanking you.

Yours faithfully,

For Name of the shareholder

<<insert signature>>

Authorized Signatory - Name and designation

Contact address: \_\_\_\_\_ [Please insert]

Email address: \_\_\_\_\_ [Please insert]

Contact Number: \_\_\_\_\_ [Please insert]

Tax Identification Number \_\_\_\_\_ [Please insert]

*Note: Kindly strikethrough whichever is not applicable*



**FORM NO. 10F**

I ..... \*son/daughter of Shri..... in the capacity of ..... (designation) do provide the following information, relevant to the previous year ..... \*in my case/in the case

[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**

of.....for the purposes of sub-section (5) of \*section 90/section 90A:—

<i>Sl.No.</i>	<i>Nature of information</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	:	
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**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.



Date:

To  
Tata Metaliks Limited  
43 Jawaharlal Nehru Road,  
Tata Centre, 10<sup>th</sup> Floor,  
Kolkata 700071. West Bengal.

**Subject: Declaration regarding Tax Residency and Beneficial Ownership of shares**

**Ref: PAN – Mention PAN of Shareholder**  
**Folio Number / DP ID/ Client ID – Mention all the account details**

With reference to the captioned subject, and in relation to the appropriate withholding of taxes on the Dividend payable to me / us by **TATA METALIKS LIMITED** (the Company), I / We hereby declare as under:

1. I / We, Full name of the shareholder \_\_\_\_\_, holding share / shares of the Company as on the record date, hereby declare that I am / we are tax resident of country name for the period 01 April 2020 to 31 March 2021 (Indian Fiscal Year) as per tax treaty between India and country name (hereinafter referred to as 'said tax treaty').
2. I / We do not qualify as 'resident' of India under section 6 of the Indian Income-tax Act, 1961 ('Act') for the period April 01, 2020 to March 31, 2021.
3. We are eligible to claim benefits of the India and country name Tax Treaty, read with the provisions laid down in Multilateral Instrument ('MLI'), wherever applicable for the period April 01, 2020 to March 31, 2021.
4. 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 for the period April 01, 2020 to March 31, 2021 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.
5. I / We declare that my / our affairs in relation to the investments in shares of Tata Metaliks Limited is / are not arranged with the main purpose of obtaining tax benefit under the Tax Treaty and should not be an impermissible avoidance arrangement so as to attract General Anti-Avoidance rules under the Income-tax Act, 1961.

6. I / We declare that following are correct under MLI – *strike out whichever is not applicable*

- Article 7(1) - Principal Purpose Test (PPT)

I / We declare that I am/ we are the beneficial owner of the investments made by me / us in the shares of Tata Metaliks Limited and any income receivable by me / us from such investments. I am/ We are eligible to claim the benefits of the India and *country name* Tax Treaty and my / our affairs in relation to the investments in shares of Tata Metaliks Limited will satisfy the Principle Purpose Test and Limitation of Benefit criteria, if any, under the relevant Tax Treaty read with the Multilateral Instrument, if applicable.

- Article 7(6) - Simplified Limitation of Benefits Test ('SLOB') read with Article 7(8) to Article 7(13) of the MLI

I / We hereby declare that I am / we are a qualified person as defined through paragraphs 9 to 13 of Article 7 of the MLI.

- Article 8 – Period of holding of Investment

I am / We are the beneficial owner of the investments made by me / us in the shares of Tata Metaliks Limited for an uninterrupted period of 365 days prior to and including the date of payment of the dividends.

7. I / We hereby furnish a copy of valid Tax Residency Certificate dated *insert date* having Tax Identification number *insert details* issued by *insert issuing authority* along with a copy of Form-10F duly filled and signed for the period 01 April 2020 to 31 March 2021.

8. I / We further declare that I / we do not have and will not have any taxable presence, fixed base or Permanent Establishment in India as per the said tax treaty during the period 01 April 2020 to 31 March 2021.

9. I / We undertake to intimate Tata Metaliks Limited immediately in case of any alteration in the aforesaid declaration including change in tax residential status, etc.

10. 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.

11. I / We hereby confirm that the above declaration should be considered to be applicable for all the shares held in the Company under PAN / Accounts declared in the form.

Thanking You.

Yours faithfully,

For Name of the shareholder

<<insert signature>>

Authorized Signatory - Name and designation

Contact address: \_\_\_\_\_ [Please insert]

Email address: \_\_\_\_\_ [Please insert]

Contact Number: \_\_\_\_\_ [Please insert]

Tax Identification Number \_\_\_\_\_ [Please insert]

*Note: Kindly strikethrough whichever is not applicable*