

DECLARATION U/S 206AB AND 206CCA OF THE INCOME TAX ACT,1961.

As per section 206AB and 206CCA of the Income Tax Act,1961 effective from 01/07/2021, if any party has not filed its return of income in the last 2 preceding years in which the last date of filing return of income under section 139 has expired, he will be liable to deduction of tax/collection of tax at a higher rate. However, this section will be applicable for assesseees in whose case the aggregate of tax deducted at source in each of the 2 previous years is Rs 50,000 or more. Hence, all parties are required to submit the declaration attached along with copies of acknowledgement of filing of income tax returns of preceding 2 years immediately. If no declaration is received from the party, it will be assumed that the party has not filed return of income in the last 2 preceding financial years and its aggregate TDS /TCS in the last 2 years exceeds Rs 50,000 and thus TDS/TCS will be made at higher rate.

Syama Prasad Mookerjee Port, Kolkata

PAN-AAAJK0361L

Declaration form for not imposing TDS Rate as per Sec. 206AB of the Income Tax Act

I/We, (name of party) having Permanent Account Number are resident in India and hereby declare as follows:

1 I/We have filed our Return of Income for the preceding Financial Year 2018-19 relevant to the Assessment Year 2019-20. The date of filing is and the Acknowledgement Number issued by the Income Tax Department evidencing the filing of the tax return is . A copy of the ITR Acknowledgement evidencing the filing of the above tax return is attached.

2. I/We have filed our Return of Income for the preceding Financial Year 2019-20 relevant to the Assessment Year 2020-21. The date of filing is and the Acknowledgement Number issued by the Income Tax Department evidencing the filing of the tax return is . A copy of the ITR Acknowledgement evidencing the filing of the above tax return is attached.

3. I/We declare that the total TDS/TCS for the financial year 2018-19 and 2019-20 was /was not Rs.50,000 or more:

4. I/We hereby declare that I/we am/are duly authorized to give this declaration and the information stated above is true to the best of my/our knowledge and belief.

(Signature)

Name:

Designation:

Date:

Place: