

[On letterhead of shareholder]

Date:

To

Sub: Declaration under section 390 of Income Tax Act, 2025 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

1. 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.)**
2. Section 390 of the Income Tax Act, 2025 ('the Act') read with Rule 203 of the Income Tax Rules, 2026 ('the 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.
3. 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 Number	Email id

4. We therefore request you that TDS deducted under section 393 of the Act 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.
5. 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)