

Date: <>

Birla Corporation Ltd  
Birla Building,  
9/1, R.N. Mukherjee  
Road, Kolkata – 700 001

**Sub: Declaration under section 199 of Income Tax Act read with Rule 37BA of the Income Tax Rules 1962**

Ref: PAN – << Please fill, if any>>

Name : <> Folio Number / DP ID / Client ID – <>

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

Section 199 of the Income Tax Act read with Rule 37BA 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 interest on such captioned debenture is includible and taxable in the hands of the beneficial owner as stated in Annexure –A.

We therefore request you that TDS deducted under the Income Tax Act 1961 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 37BA of the Rules r.w. section 199 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)