

## Castrol India Limited- Final Dividend 2024

### TDS Declarations

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## INCOME-TAX RULES, 1962

**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 ..... relevant to the assessment year ..... will be *nil*. \*I/We also declare that \*my/our \*income/incomes referred to in column 16 \*and the aggregate amount of \*income/incomes referred to in column 18 for the previous year ending on ..... relevant to the assessment year ..... will not exceed the maximum amount which is not chargeable to income-tax.

Place: .....

Date: .....

.....  
*Signature of the Declarant*<sup>9</sup>

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. <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 197A(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 along with 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.

## INCOME-TAX RULES, 1962

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) <b>Mention Full Name</b>		2. PAN of the Assessee <sup>1</sup> <b>Mention PAN</b>		
3. Status <b>Individual</b>	4. Previous year(P.Y.) <sup>3</sup> (for which declaration is being made) <b>2024-2025</b>		5. Residential Status <sup>S</sup> <b>Resident</b>	
6. Flat/Door/Block No. <b>Mention Address</b>	7. Name of Premises <b>Mention Address</b>	8. Road/Street/Lane <b>Mention Address</b>	9. Area/Locality <b>Mention Address</b>	
10. Town/City/District <b>Mention Address</b>	11. State <b>Mention Address</b>	12. PIN <b>Mention PIN</b>	13. Email <input type="text"/> <input type="text"/> <input type="text"/> <b>Mention e-mail address</b>	
14. Telephone No. (with STD Code) and Mobile No. <b>Mention Mobile No</b>		15 (a) Whether assessed to tax under the Income-tax Act, 1961 <sup>5</sup> : (Please tick appropriate box) <input type="checkbox"/> Yes <input type="checkbox"/> No (b) If yes, latest assessment year for which assessed		
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>		
Total Dividend Amount receivable/received from Castrol India in FY 2024-25		Mention the estimated income for the year 2024-2025 (Including Total Dividend Amount receivable/received from Castrol India in FY 2024-25)		
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		
Mention the number of Form 15G submitted for the year 24-25, other than the current form. mention "ZERO" if no other Form 15G is submitted for the year 24-25.		Mention the aggregate amount for which such other declaration is submitted. Mention "NA" if no other form 15G is submitted for the year 24-25.		
19. Details of income for which the declaration is filed				
Sl. No.	Identification number of relevant investment/account, etc. <sup>S</sup>	Nature of income	Section under which tax is deductible	Amount of income
	<b>Mention DP ID &amp; Client ID/ Folio No.</b>	<b>Dividend</b>	<b>194</b>	<b>Mention the amount specified at Sr. No. 16</b>

Sign the document

Signature of the Declarant<sup>9</sup>Declaration/Verification<sup>10</sup>

\*I/We. **Mention Full Name** ..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 **31/03/2025** relevant to the assessment year **2025-26** will be nil. \*I/We also declare that \*my/our \*income/incomes referred to in column 16 \*and the aggregate amount of \*income/incomes referred to in column 18 for the previous year ending on **31/03/2025** relevant to the assessment year **2025-26** will not exceed the maximum amount which is not chargeable to income-tax.

Place: **Mention Place**

Sign the document

Date: **Mention the date of Declaration/verification**Signature of the Declarant<sup>9</sup>

- 
1. Substituted by IT (Fourteenth Arndt.) Rules 2015, w.e.f. 1-10-2015. Earlier Form No. 15G was inserted by the IT (Fifth Arndt.) Rules, 1982, w.e.f. 21-6-1982 and later on amended by the IT (Fifth Arndt.) Rules, 1989, w.r.e.f. 1-4-1988, IT (Fourteenth Arndt.) Rules, 1990, w.e.f. 20-11-1990 and IT (Twelfth Arndt.) Rules, 2002, w.e.f. 21-6-2002 and substituted by the IT (Eighth Arndt.) Rules, 2003, w.e.f. 9-6-2003 and IT (Second Arndt.) 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. <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 197A(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 along with 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.



**<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 ..... relevant to the assessment year ..... will be *nil*.

*Place:* .....

*Date:* .....

.....

*Signature of the Declarant*

**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.

- 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.
- 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.
- The financial year to which the income pertains.
- 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.
- 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.
- 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.
- Mention the distinctive number of shares, account number of term deposit, recurring deposit, National Savings Schemes, life insurance policy number, employee code, etc.
- 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.]**

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1. Inserted by Income-tax (4th Amendment) Rules, 2019, w.e.f. **22-5-2019**.

**<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)	
Mention Full Name		Mention PAN		Mention Date of Birth	
4. Previous year(P.Y.) <sup>3</sup> (for which declaration is being made)		5. Flat/Door/Block No.		6. Name of Premises	
2024-25		Mention Address		Mention Address	
7. Road/Street/Lane	8. Area/Locality	9. Town/City/District	10. State		
Mention Address	Mention Address	Mention Address	Mention Address		
11. PIN	12. Email	13. Telephone No. (with STD Code) and Mobile No.			
Mention PIN	Mention Email Address	Mention Mobile Number			
14 (a) Whether assessed to tax <sup>4</sup> : (Please tick appropriate box)				Yes	No
(b) If yes, latest assessment year for which assessed					
15. Estimated income for which this declaration is made				Mention Total Dividend Amount Receivable/Received from Castrol India in FY 2024-25	
16. Estimated total income of the P.Y. in which income mentioned in column 15 to be included <sup>5</sup>				Mention the Estimated Income for the year 2024-25 (including the Total dividend from Castrol India)	
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			
Mention the number of Form 15H submitted for the year 2024-25, other than the current form. (Mention "ZERO" if no other form 15H is submitted for the year 2024-25)		Mention the aggregate amount for which such other declaration is submitted (Mention "NA" if no other form 15H is submitted for the year 2024-25)			
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	
	Mention DP ID and Client ID/Folio Number	Dividend	194	Mention the amount specified at Sr. No. 15	

..... Sign the Document .....

*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 ..... **Mention Full Name** ..... 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 ..... **31/03/2025** ..... relevant to the assessment year ..... **2025-26** ..... will be *nil*.

*Place:* .. **Mention Place** .....

..... **Sign the Document** .....

*Date:* **Mention the date of Declaration/Verification**

*Signature of the Declarant*

**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.

- 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.
- 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.
- The financial year to which the income pertains.
- 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.
- 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.
- 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.
- Mention the distinctive number of shares, account number of term deposit, recurring deposit, National Savings Schemes, life insurance policy number, employee code, etc.
- 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.]**

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1. Inserted by Income-tax (4th Amendment) Rules, 2019, w.e.f. **22-5-2019**.



Date: -

To

**CASTROL INDIA LIMITED**

Regd office: 1<sup>st</sup> Floor, Technopolis Knowledge Park,  
Mahakali Caves Road,  
Andheri (East), Mumbai – 400 093.

Dear Sir/Ma'am,

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

**Ref: Folio Number / DP ID / Client ID \_\_\_\_\_; PAN - \_\_\_\_\_ (Please mention your permanent account number) (unique identification number) provided by the Indian Tax Authority, if any**

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

I / We, \_\_\_\_\_ (Full name of the shareholder), holding \_\_\_\_\_ (number of shares) equity share(s) of the Company as on the record date, hereby declare that I am /we are tax resident of India for the period April 2024 - March 2025 (Indian Fiscal Year).

We hereby declare that (Select Applicable) :-

We are an Insurance Company /Shareholders to whom section 194 of the Income Tax, 1961 does not apply; and we have full beneficial interest in the share(s) held in the Company; and we are submitting a self attested copy of PAN card and copy of registration certification issued by the IRDAI.

OR

We are Mutual Fund specified in Section 10(23D) of the Income-tax Act, 1961 ("Act") and are the beneficial owners of the equity share(s) held in the Company; and we are submitting self-attested copy of PAN card and registration certificate as documentary evidence that we are covered under section 196 of the Act.

OR

We are Alternative Investment fund (AIF) established in India and are the beneficial owner of the equity share(s) held in the Company; and our income is exempt under Section 10(23FBA) of the Act and are governed by Securities and Exchange Board of India regulations as Category I or Category II AIF; and we are submitting self-attested copy of the PAN card and registration certificate issued by SEBI. We also affirm that income from such shares is not categorized as Income under the 'Profits and gains from business or profession'.

OR

- We are Recognised provident funds, Approved superannuation fund and Approved gratuity fund; and We are specified in Circular No. 18/2017 issued by Central Board of Direct Taxes (CBDT) and we are submitting self-attested copy of PAN card and registration certificate.

OR

- We hereby declare that We are a New Pension System Trust governed by the provisions of section 10(44) [subsection 1E to section 197A] of the Act and we are submitting our declaration along with self-attested copy of PAN card and registration certificate issued by IRDA.

OR

- We hereby declare that We are specified person <mention category of person mentioned by provision> in terms of section 10 and are the beneficial owner of the equity share(s) held in the Company; and our income is exempt under Section 10 of the Act and we are submitting self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN card.

OR

- We hereby declare that we are covered by <mention CBDT circular/notification number> and are the beneficial owner of the equity share(s) held in the Company; and in accordance with the said circular/notification, our dividend income is exempt from Income tax, and we are submitting self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN card.

OR

- We are Corporation established by or under a Central Act whose income is exempt from income-tax / Government / Reserve Bank of India (specify category of the entity) and are the beneficial owner of the equity share(s) held in the Company; and are not subject to withholding tax under Section 196 of the Act and we are submitting self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN card and registration certificate.

We hereby certify that declarations made above are true and *bona fide*. In case of any change in the declaration on any of the above aspects, we undertake to promptly intimate you of the said event.

We also undertake to provide all additional documents/ information, as may be prescribed / required by the Indian Revenue authorities, in order to substantiate any of the above aspects.

We further agree to indemnify, defend and hold good **Castrol India Limited** from any liability (including towards tax, interest and penalty) that may arise, or may be asserted against **Castrol India Limited** arising under the Income Tax Laws if any of the above is questioned and held otherwise by the Income Revenue Authorities.

Yours sincerely,

For [NAME OF SHAREHOLD ER]

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Authorised Signatory

Name: [NAME OF PERSON SIGNING DECLARATION]

Designation: [DESIGNATION OF PERSON SIGNING DECLARATION]

**(ON THE LETTER HEAD OF SHAREHOLDER)**

Date:

[ISSUER NAME]

[ISSUER ADDRESS]

Dear Sir/Madam,

Re: Declaration provided to Castrol India Limited (“The Company”) for claiming the tax treaty benefits for the financial year 2024-25 (ending on March 31, 2024)

**Declaration**

This is to confirm that,

- [NAME OF SHAREHOLDER] is a tax resident of [COUNTRY OF RESIDENCE] as per the provisions of the Agreement for Avoidance of Double Taxation and Prevention of Fiscal Evasion between India and [COUNTRY OF RESIDENCE] (the “India-[COUNTRY OF RESIDENCE] DTAA”);
- [NAME OF SHAREHOLDER] will continue to maintain the ‘tax resident’ status in \*his/her/its respective Country for the application of the provisions of the India-[COUNTRY OF RESIDENCE] DTAA, during the financial year 2024-25.
- [NAME OF SHAREHOLDER] is eligible to claim the benefits under the provisions of India-[COUNTRY OF RESIDENCE] DTAA;
- The claim of benefits by [NAME OF SHAREHOLDER] is not impaired in any way;
- [NAME OF THE SHAREHOLDER] is the beneficial owner of [NUMBER OF SHARES] shares held in the Company as per Folio / demat account \_\_\_\_\_ (if shares are held under different Folio No., give separate details for all). Further, [NAME OF THE SHAREHOLDER] is the beneficial owner of dividend receivable from the Company in relation to aforementioned shares;
- [NAME OF THE SHAREHOLDER] does not have any taxable presence, fixed base or permanent establishment in India as per the provisions of the India- [COUNTRY OF RESIDENCE] DTAA during the Financial Year 2024-25;
- [NAME OF THE SHAREHOLDER], being tax resident of [COUNTRY OF RESIDENCE], fulfil all the conditions of the said tax treaty including General Anti Avoidance Rules (‘GAAR’) to be eligible to claim the beneficial rate provided under the said tax treaty for the purposes of tax withholding on dividend declared by the Company;

- [NAME OF THE SHAREHOLDER] hereby satisfy the Principle Purpose Test as per the said tax treaty. I/We specifically confirm that my/our affairs were not arranged such that the main purpose or the principal purpose thereof was to obtain tax benefits available under the applicable tax treaty;
- [NAME OF THE SHAREHOLDER] complies with any other condition prescribed in the relevant Tax Treaty and provisions under the Multilateral Instrument (MLI);
- [NAME OF THE SHAREHOLDER] does not and will not have a Place of Effective Management ('POEM') in India during the financial year 2024-25;
- [NAME OF THE SHAREHOLDER] confirm that our claim for relief under the said tax treaty is not restricted by application of Limitation of Benefit clause, if any, thereunder;
- [NAME OF THE SHAREHOLDER] is the holder/ not the holder of (strikethrough whichever is not applicable) PAN allotted by the Income Tax Authorities in India.
- [NAME OF THE SHAREHOLDER] will immediately inform the Company if there is a change in the status.

\*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].

Yours faithfully,

For [NAME OF SHAREHOLDER]

**Authorized Signatory [Name/designation]**

**Email address: [Please insert]**

**Contact Number: [Please insert]**

**Contact address: [Please insert]**

**Declaration by Joint Shareholders under Rule 37BA (2) of the Income tax Rules, 1962\***

I \_\_\_\_\_ the primary shareholder (Joint Shareholder 1) of \_\_\_\_\_ shares of Castrol India Limited as on 7 August 2024 (the record date for dividend payout for FY 2024-25) against (DPID & Folio No) do hereby request the Company to provide the credit of Tax Deducted at source on the dividend payouts by the Company, separately to the joint shareholders (beneficiary shareholder) of the said shares as per the following information given in this regard.

The reason for such request is that the beneficial ownership of shares that are held by below mentioned Joint shareholders (Total number of \_\_\_\_\_ shares). The details are provided as under:

No.	Particulars	Joint Shareholder 1	Joint Shareholder 2
1	Name of the Joint shareholder (beneficiary shareholder):		
2	PAN of Joint shareholder		
3	Percentage of shares held by the Joint Shareholder (beneficiary shareholder)		
4	Residential Status of Joint shareholder in India for FY 2024-25		
5	Country of Tax Residence of Joint shareholder for FY 2024-25 in case residential status as mentioned in (4) above is other than India		
6	Address of the joint shareholder		
7	Email id of Joint shareholder		
8	Telephone Number of Joint shareholder		

We hereby validate the above-mentioned information and we do hereby declare that to the best of my knowledge and belief what is stated above is correct complete and is truly stated. We undertake to indemnify for any tax liability (including but not limited to interest and penalty) that may arise on you in future on account of non-deduction of tax at source on the basis of the above declaration furnished by us.

**Signature of Joint Shareholder 1**

**Signature of Joint Shareholder 2**

Notes:

1. In case of additional Joint shareholder, necessary columns can be added and signed.
2. The company will consider the information as available with the depositories (NSDL/CDSL) or by the Registrar and Transfer Agent (Kfintech Technologies Limited) as on the record date. We request you to kindly verify the correctness of the records and for any changes to update the same with your depository participant (if you hold shares in dematerialized mode) or the Registrar and Transfer Agent (if you hold shares in physical mode). In case of mismatch of any data as declared above with the Depositories/Registrar & Transfer Agent, the company will not consider the above declaration for further processing.

*\*For the purpose of credit for tax deducted at source on dividends paid by Castrol India Limited. to its joint shareholders, a declaration duly signed by all of them, stating the below facts needs to be obtained by the Company for every dividend payout as per Income Tax Rules, 1962'*

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**1 Rule 37BA: Credit for tax deducted at source for the purposes of section 199.** (1) Credit for tax deducted at source and paid to the Central Government in accordance with the provisions of Chapter XVII, shall be given to the person to whom payment has been made or credit has been given (hereinafter referred to as deductee) on the basis of information relating to deduction of tax furnished by the deductor to the income-tax authority or the person authorized by such authority.

(2)(i) Where under any provisions of the Act, the whole or any part of the income on which tax has been deducted at source is assessable in the hands of a person other than the deductee, credit for the whole or any part of the tax deducted at source, as the case may be, shall be given to the other person and not to the deductee:

Provided that the deductee files a declaration with the deductor and the deductor reports the tax deduction in the name of the other person in the information relating to deduction of tax referred to in sub-rule (1). (ii) The declaration filed by the deductee under clause (i) shall contain the name, address, permanent account number of the person to whom credit is to be given, payment or credit in relation to which credit is to be given and reasons for giving credit to such person.

(iii) The deductor shall issue the certificate for deduction of tax at source in the name of the person in whose name credit is shown in the information relating to deduction of tax referred to in sub-rule (1) and shall keep the declaration in his safe custody.

**Form No. 1****[F.No. 275/21/2023-IT(B)]****To be furnished by a Unit of International Financial Services Centre ('payee') to the 'payer'**

(1) Name of the assessee:

(2) Permanent Account Number:

(3) Name and address of the Unit of International Financial Services Centre:

(4) Date of permission obtained under clause (a) of sub-section (1) of section 23 of the Banking Regulation Act, 1949 (10 of 1949) or permission or registration under the Securities and Exchange Board of India Act, 1992 (15 of 1992) or permission or registration under the International Financial Services Centres Authority Act, 2019 ( 50 of 2019 ) or any other relevant law, as mentioned in sub-section (1A) of section 80LA of the Income-tax Act, 1961:

**Statement-cum-Declaration**

I ..... son/daughter of..... in capacity  
 ....., do hereby declare that the above-mentioned Unit is engaged in the business of  
 (Finance Company, Finance Unit, Broker Dealer) .....and is eligible for deduction under  
 sub-section (1A) and sub-section (2) of section 80LA of the Income-tax Act, 1961. I further declare that  
 the above-mentioned International Financial Services Centre Unit has opted to claim the said deduction  
 for the period from the previous year relevant to assessment year..... to the previous year..... relevant  
 to assessment year..... I further declare that the above-mentioned Unit continues to be a unit  
 working in International Financial Services Centre and continues to be engaged in the business of (Finance  
 Company, Finance Unit, Broker Dealer)..... during the year ..... (relevant to Assessment  
 Year ..... ) in which this statement-cum- declaration is being submitted.

**Verification**

I ..... son/daughter of ..... in capacity do hereby certify that all the particulars  
 furnished above are correct and complete.

Signature of the declarant

(to be signed by a person competent to sign the return of income as provided in section 140 of the  
 Income-tax Act)