

To,  
The shareholders  
Mohan Meakin Limited  
P.O. Solan Brewery-173214 (Himachal Pradesh)  
**Subject: TDS on Dividend Payment during the Financial Year 2023-24**

Ref: Folio / DP Id & Client Id No: \_\_\_\_\_

PAN Card Number: -----

Name of the Shareholder: \_\_\_\_\_

Dear Shareholder,

Greetings from Mohan Meakin Limited!!

We hope that you and your family are doing well and are safe and healthy.

We are pleased to inform you that the Board of Directors of your Company at their meeting held on Wednesday, the 9<sup>th</sup> day of August 2023, have recommended a final dividend on Equity Shares at the rate of 20% (Twenty Percent) (i.e. 1/- (Rupees One Only) per Equity Shares of face value of Rs. 5/- (Rupees Five Only) for the financial year ended March 31,2023.

The record date for the purpose of determining the entitlement of the shareholders for the Final dividend has been fixed as 25-09-2023.

In accordance with the provisions of the Income Tax Act, 1961 (the "Act") as amended by the Finance Act, 2020, dividend declared and paid by a company shall be taxable in the hands of the shareholders and the Company is required to deduct tax at source (TDS) from dividend paid to the shareholders at the applicable rates as per the provisions of the Act. We shall therefore be required to deduct tax at source (TDS) at the time of making the payment of the said Dividend. The withholding tax rate would vary depending on the residential status, category of the shareholder and the documents submitted by them and accepted by the Company.

If shareholder is classified as "specified person" as per the provisions of section 206AB of the Act, tax will be deducted at the rate higher of the following:

- Twice the rate specified in the relevant provision of the Income-tax Act; or
- Twice the rate or rates in force; or
- The rate of 5%.

The 'specified person' means a person who has:

- not filed return of income for the previous year 2021-22 relevant to the Assessment year 2022-23; and
- subjected to tax deduction/collection at source in aggregate amounting to ₹ 50,000/- or more.

Provided that the specified person shall not include non-resident, who does not have permanent establishment in India.

For this purpose, the Company will be relying on the information verified by the utility provided and available on the Income Tax website.

This communication summarizes the applicable TDS provisions, as per the Act, for resident and non-resident shareholders, specific categories together with documentation requirements from them to enable us to comply with the TDS related statutory obligations. The applicable rates and documentation requirements from the shareholders are tabulated below:

Particulars	Applicable Rate	Documents required (if any)
With Valid PAN (not falling in specific categories mentioned below)	10%	Update/Verify the PAN, Residential Status as per the Act and Category of Shareholder, if not already done, with the depositories (in case of shares held in demat mode) and with the Company's Registrar and Transfer Agents - M/s. Beetal Financial & Computer Services (P) Ltd., Beetal House, 3rd Floor, 99, Madangir, Behind Local Shopping Centre, Near Dada Harsukhdas Mandir, New Delhi-110062 (in case of shares held in physical mode). Shareholders are advised to ensure that their PAN is valid since otherwise, they may suffer a higher TDS under the provisions of the Act
Specified Person as Section 206AB of the Act (Nonfilers of Income Tax Return for)/ FY 2021-22 (AY 2022-23), as applicable, and amount of tax deducted/collected at source on your PAN is Rs. 50,000 or more in the said year)	20%# (i.e. twice the rate specified under section 194 of the Act)	Resident shareholders who fall under the category of "specified person" as per section 206AB of the Act based on the functionality provided by the CBDT as per Circular No. 11 of 2021 dated 21 June 2021. The Company shall run the functionality available on the income-tax portal to check the status of all the shareholders to determine the 'specified persons' and the results given by the portal shall be adopted for complying with the TDS obligations.
Without PAN/Invalid PAN	20%#	NA
Submitting Form 15G/ Form 15H	NIL	Duly verified Form 15G or 15H is to be furnished along with self-attested copy of PAN card. (This form can be submitted only in case the shareholder's tax on estimated total income for FY 2023-24 is Nil). The Forms can be downloaded from the link given at the end of this communication. (Refer Annexure 1 for Form 15G and Annexure 2 for Form 15H)
Certificate under Section 197 of the Act	Rate provided in the Certificate	Lower/NIL withholding tax certificate obtained from tax authority. Tax will be deducted at the rate specified in the said certificate, subject to furnishing a self-attested copy of the same. The certificate should be valid for the FY 2023-24 and should cover the dividend income.
An Insurance Company as specified under Sec 194 of the Act	NIL	Self-declaration that it has full beneficial interest with respect to the shares owned by it along with Self attested copy of PAN card and copy of registration certification issued by the IRDAI. (Refer Annexure 3)
Mutual Fund specified under clause (23D) of Section 10 of the Act	NIL	Self-declaration that they are specified in Section 10 (23D) of the Act along with self-attested copy of PAN card and registration certificate. (Refer Annexure 3)
Any person for or on behalf of New Pension System –Trust under clause (44) of Section 10 of the Act	NIL	Self-declaration that it qualifies as NPS trust and income is eligible for exemption under Section 10 (44) of the Act and being regulated by the provisions of the Indian Trusts Act, 1882 along with self-attested copy of the PAN card (Refer Annexure 3)
Alternative Investment Fund (AIF) established in India	NIL	Self-declaration that they are specified in Section 10 (23FBA) of the Act and established as Category I or Category II AIF under the SEBI regulations along with self-attested copy of PAN card and registration certificate issued by SEBI. (Refer Annexure 3)

Corporation established by or under a Central Act	NIL	Declaration that it is a corporation established by or under a Central Act whereby income tax is exempt on the income and accordingly, covered under section 196 of the Act along with self-attested copy of PAN card, and registration certificate and relevant extract of the section whereby the income is exempt from tax
Other Resident Non- Individual Shareholders	NIL	Shareholders who are exempted from the provisions of TDS as per Section 194 or Section 196 of the Act or covered by CBDT Circular No. 18/ 2017 dated May 29, 2017, provided they submit an attested copy of the valid PAN along with the documentary evidence in relation to the same.

#Tax would not be deducted on payment of dividend to resident Individual shareholder if total dividend to be paid/ likely to be paid in FY 2023-24 does not exceed Rs. 5,000/-.

Non-Resident Shareholder:

Particulars	Applicable Rate	Documents required (if any)
Foreign Institutional Investors (FIIs) /Foreign Portfolio Investors (FPIs)	20% (plus applicable surcharge and cess) Or Lower rate in DTAA, if relevant Documents are furnished	Update/Verify the PAN and legal entity status as per the Act, if not already done, with the depositories or with the Company's Registrar and Transfer Agents - M/s. Beetal Financial & Computer Services (P) Ltd., Beetal House, 3rd Floor, 99, Madangir, Behind Local Shopping Centre, Near Dada Harsukhdas Mandir, New Delhi-110062, Provide declaration whether the investment in shares has been made under the general FDI route or under the FPI route. The declaration format can be downloaded from the link given at the end of this communication. A lower TDS rate as per relevant Double Taxation Avoidance Agreements ("DTAA") may also apply, if the following documents are furnished: <ol style="list-style-type: none"> <li>1. Self-Attested copy of Indian Tax Identification number (PAN).</li> <li>2. Form 10F generated from Income tax e-filing portal. Refer Annexure 4 for steps to generate Form 10F.</li> <li>3. Self-Attested copy of the Tax Residency Certificate (TRC) applicable for the period April 2023 to March 2024 obtained from the tax authorities of the country of which the shareholder is a resident.</li> <li>4. Self-declaration form (Refer Annexure 5)</li> <li>5. The declaration format can be downloaded from the link given at the end of this communication.</li> </ol>
Other Non-resident shareholders	20% (plus applicable Surcharge and cess)	Update/Verify the PAN, legal entity status and the residential status as per the Act, if not already done, with the depositories (in case of shares held in demat mode) and with the Company's Registrar and Transfer Agents- M/s. Beetal Financial & Computer Services (P) Ltd., Beetal House, 3rd Floor, 99, Madangir, Behind Local Shopping Centre, Near Dada Harsukhdas Mandir, New Delhi-110062 (in case of shares held in physical mode).

Higher rate prescribed under section 206AB of the Act (Shareholder having PE in India who have not filed Income Tax Return for FY 21-22 (AY 22-23) and amount of tax deducted is Rs 50,000 or more	40% (plus applicable Surcharge and cess) [i.e., Twice the prescribed rate applicable to Non-Resident]	Non-Resident shareholders who fall under the category of “specified person” as per section 206AB of the Act based on the functionality provided by the CBDT as per Circular No. 11 of 2021 dated 21 June 2021. The Company shall run the functionality available on the income tax portal to check the status of all the shareholders to determine the ‘specified persons’ and the results given by the portal shall be adopted for complying with the TDS obligations.
Lower rate prescribed under the tax treaty which applies to the non-resident shareholder	Tax Treaty Rate**	In order to apply the lower Tax Treaty rate, all the following documents would be required: <ol style="list-style-type: none"> <li>1. Self-Attested copy of Indian Tax Identification number (PAN).</li> <li>2. Self-Attested copy of the Tax Residency Certificate (TRC) applicable for the period April 2023 to March 2024 obtained from the tax authorities of the country of which the shareholder is a resident. Where only TRC for calendar year 2023 is available, provide declaration that the shareholder is and will continue to remain a tax resident of the country of its residence during the FY 2023-24. Further, only TRC for calendar year 2023 will be considered a valid document for providing treaty benefit.</li> <li>3. Form 10F generated from Income tax e-filing portal.</li> <li>4. Self-declaration from Non-resident (Refer Annexure 5) Application of the beneficial rate of tax treaty for TDS is at the discretion of the company and shall depend upon completeness of the documentation and review of the same by the Company.</li> <li>5. The declaration format can be downloaded from the link given at the end of this communication.</li> </ol>
Certificate u/s 197 (i.e. lower or NIL withholding tax certificate)	Rate provided in the Certificate	Lower/NIL withholding tax certificate obtained from tax authority. Tax will be deducted at the rate specified in the said certificate, subject to furnishing a self-attested copy of the same. The certificate should be valid for the FY 2023-24 and should cover the dividend income.
Tax resident of any notified jurisdictional area	30%	Where any shareholder is a tax resident of any country or territory notified as a notified jurisdictional area under Section 94A(1) of the Act, tax will be deducted at source at the rate of 30% or at the rate specified in the relevant provision of the Act or at the rates in force, whichever is higher, from the dividend payable to such shareholder in accordance with Section 94A(5) of the Act.

Shareholders having multiple accounts under different status / category:

1. Shareholders 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 are held under a PAN will be considered on their entire holding in different accounts.
2. 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.
3. The aforesaid documents, as applicable, are required to be sent to Company at email Id at [solan@mohanmeakin.com](mailto:solan@mohanmeakin.com) or, the Registrar and Transfer Agent ('RTA') at [beetal@beetalfinancial.com](mailto:beetal@beetalfinancial.com) on or before 23.09.2023 to enable the Company to determine the appropriate TDS rates. No communication on the tax determination/deduction received post 23.09.2023 shall be considered for payment of the Final Dividend. It is advisable to submit the documents at the earliest to enable the Company to collate the documents to determine the appropriate TDS rates.
4. If the dividend income is taxable in the hands of any person other than the recipient of the dividend, then the requisite details by way of a declaration in Annexure 6 should be communicated to the Company/RTA by 23.09.2023.
5. In case tax on dividend is deducted at a higher rate in the absence of receipt of the aforementioned details / documents, you would still have the option of claiming refund of the excess tax paid at the time of filing your income tax return. No claim shall lie against the Company for such taxes deducted.
6. If the PAN is not as per the database of the Income-tax Portal, it would be considered an invalid PAN and higher TDS, as per law, may be done.
7. In the event of a mismatch in the category of shareholder as per the register of members and as per fourth letter of PAN, the Company would consider fourth letter of PAN for applying the surcharge rate.
8. We also request you to submit / update your bank account details with your Depository Participant, in case you are holding shares in the electronic form. In case your shareholding is in the physical form, you will have to submit a scanned copy of a covering letter, duly signed by the first shareholder, along with a cancelled Cheque leaf with your name and bank account details and a copy of your PAN card, duly self-attested. This will facilitate receipt of dividend directly into your bank account. In case the cancelled Cheque leaf does not bear your name, please attach a copy of the bank pass-book statement, duly self-attested. We also request you to register your email IDs and mobile numbers with the RTA at [beetal@beetalfinancial.com](mailto:beetal@beetalfinancial.com) a copy to the Company at [solan@mohanmeakin.com](mailto:solan@mohanmeakin.com).

We shall arrange to email a soft copy of TDS certificate to you at your registered email ID in due course, post payment of the dividend and completion of statutory formalities. In addition, to verify the tax deduction, the shareholders can also check their Form 26AS/ Annual Information Statement (AIS) from their e-filing account at Online 26AS e-filing Website ([incometaxindia.gov.in](http://incometaxindia.gov.in))

We seek your co-operation in the matter.

Thanking you,

<b>Name of the Company</b>	<b>Dp. Id – Client Id/ Folio No.</b>
MOHAN MEAKIN 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.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-2024 relevant to the assessment year 2024-25 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: \_\_\_\_\_

\_\_\_\_\_  
Signature of the person responsible for paying the

Date: \_\_\_\_\_

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—
  - 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;
  - 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.
- 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.
- 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.

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

<b>Name of the Company</b>	<b>Dp. Id – Client Id/ Folio No.</b>
MOHAN MEAKIN 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	
10. Town/City/District		11. State		12. PIN	
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
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-2024. relevant to the assessment year 2024-25. 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-MAR-2024. relevant to the assessment year 2024-25 will not exceed the maximum amount which is not charge-able to income-tax.

Place: \_\_\_\_\_

Date: \_\_\_\_\_

Signature of the Declarant \_\_\_\_\_

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**

- 1 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).
- 2 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).
- 3 The financial year to which the income pertains.
- 4 Please mention the residential status as per the provisions of section 6 of the Income-tax Act, 1961.
- 5 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.
- 6 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.
- 7 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.
- 8 Mention the distinctive number of shares, account number of term deposit, recurring deposit, National Savings Schemes, life insurance policy number, employee code, etc.
- 9 Indicate the capacity in which the declaration is furnished on behalf of a HUF, AOP, etc.
- 10 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.
- 11 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 alongwith 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.
- 12 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.

The Company Secretary  
Mohan Meakin Limited

Dear Sir/Madam,

Re: Declaration for exemption from taxes to be deducted at source (“TDS”) for the financial year 2023-24.

Declaration

- ✓ This is to certify that [Name of the Entity/Organisation] is a/an/the [Category Viz. Mutual Fund, Insurance Company, Alternate Investment Fund (AIF) Category I And II, Government (Central/State Government), Etc., NPF] and is exempt from TDS on receipt of any dividend income as per section [state section under which exemption is availed] of the Income-tax Act, 1961.
- ✓ Following documents enclosed as a proof of exemption:  
[Please specify the document/s]
- ✓ We, Name of the Entity/Organisation] are the beneficial owner of the shares allotted in the company as well as of the dividend arising from such shareholding.
- ✓ We further declare that our right as a beneficial owner is not constrained by any contractual and/ or legal obligation.

We further agree to indemnify the company for any penal consequences arising out of any acts of commission or omission initiated by Name of the Entity/Organisation] relying on our above averment.

We hereby confirm that the declarations made above are complete, true and bona fide.

Yours faithfully,

For [Name of the Recipient]

Authorized Signatory [Name/designation]

**FORM NO. 10F**

[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**

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 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	:	

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.



The Company Secretary  
Mohan Meakin Limited

Dear Sir/Ma'am,

Re: Self declaration for Indian Financial Year ('FY') 2023-24 with respect to availment of tax treaty benefits in relation to receipt of dividend income from Mohan Meakin Limited.

With reference to the captioned subject and in relation to the appropriate deduction of taxes on the dividend payable to me / us by Mohan Meakin Limited ("the Company"), I / We hereby declare as under:

- ❖ I / We, <<full name of the shareholder>>, having Permanent Account Number (PAN) under the Indian Income tax Act, 1961 ('the Act') <<mention PAN>>, and holding <<mention number of shares held>> number of shares of the Company as on the record date. I / We am / are a tax resident of <<country name>>. A copy of the valid tax residency certificate for the period 1 April 2023 to 31 March 2024, is attached herewith.
- ❖ I / We am / are tax resident of the <<country name>> as defined under Article \_\_ of the tax treaty between India and \_\_\_\_\_ ('the applicable tax treaty'). I / We am / are eligible to be governed by the provisions of the applicable tax treaty read with the provisions laid down in Multilateral Instrument (MLI), wherever applicable, and meet all the necessary conditions to avail the benefits under the applicable tax treaty.
- ❖ I / We do not have any Permanent Establishment ('PE') or fixed base in India as construed under relevant Articles of the applicable tax treaty nor do we have any PE or business connection in India as construed under the relevant provisions of the Act.
- ❖ As required to claim the benefits of the lower tax rate under the applicable tax treaty in relation to the dividend income to be received by me / us from the Company, I / We specifically confirm that I / We am / are the beneficial owner of the above referred equity shares of the Company and the dividend income receivable from the Company in relation to the said shares.
- ❖ I / We further declare that 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.
- ❖ I / We specifically confirm that my affairs / affairs of <<full name of the shareholder>> were not arranged such that the main purpose or the principal purpose thereof was to obtain tax benefits available under the applicable tax treaty.
- ❖ Further, our claim for relief under the tax treaty is not restricted by application of Limitation of Benefit clause, if any, thereunder.

This declaration is valid for the period 1 April 2023 to 31 March 2024.

I / We confirm that the above is true to the best of our knowledge and I / We shall be solely responsible for any adverse income-tax consideration that may arise in India on the dividend income to be received

from the Company.

<< Entity Name >>

(Signature)

Place: ..... Name: \_\_\_\_\_

Date: ..... Designation: \_\_\_\_\_

The Company Secretary  
Mohan Meakin Limited

Dear Sir/Ma'am,

Subject: Declaration under section 199 of the Income-tax Act, 1961 and Rule 37BA of the Income-tax Rules, 1962 for providing credit of taxes deducted at source to another person for the financial year 2023-24 (ending on March 31, 2024).

- 1) We, <Name of the Recipient of Dividend> do hereby declare that we have received / are eligible to receive income by the way of Dividend from you during the F.Y 2023-24 relevant for A.Y 2024-25, the details of which are as follows. The same dividend will be credited to the account of ultimate shareholder's net of TDS received by us from you.

Date of Declaration of dividend	of	Amount of Dividend received Net of TDS	TDS@-- -	No of Shares	Folio/DP-Id

- 2) We further declare that the above-mentioned dividend income is assessable in the hands of beneficiaries of shares and not <Name of the Recipient of Dividend>. The details of the beneficiaries of the shares such as name, addresses, permanent account number, amount of dividend are given in Annexure I. As per the sub rule 2(1) of Rule 37BA of the Income Tax Rules 1962, credit for the tax deducted at source (TDS) from the dividend income is allowable to these beneficiaries of shares.
- 3) Reason for giving credit to the beneficiaries listed in Annexure I is as under: -

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Undertaking We, undertake that we will not claim credit of TDS from the dividend amount assessable in the hands of beneficiaries listed in Annexure I. We request you to kindly report and furnish the information relating to the deduction of Tax to the Income Tax Department, details of dividend amount and TDS therefrom on the name of beneficiaries listed in Annexure I and issue TDS certificates accordingly.

We seek your co-operation in this regard.

For \_\_\_\_\_,

(Authorised Signatory)

Enclosed: Annexure I

Annexure I

Name	Address	Permanent Account Number	Amount of Dividend	Bank Account Number

## UPDATION OF BANK DETAILS

Please note that Members holding shares in physical form who have not updated their mandate for receiving the dividends directly in their bank accounts through Electronic Clearing Service or any other means (“Electronic Bank Mandate”), can register their Electronic Bank Mandate to receive dividends directly into their bank account electronically or any other means, by sending scanned copy of the following details/ documents by email to reach the Company’s email address [solan@mohanmeakin.com](mailto:solan@mohanmeakin.com) by September 23, 2023.

**SHAREHOLDERS HOLDING SHARES IN ELECTRONIC FORM:** shall submit a Self-attested copy of the client master list. Payment will be made to the Bank Account registered against the Demat Account.

**SHAREHOLDERS HOLDING SHARES IN PHYSICAL FORM:** shall submit the Investor Service Request Form ISR -1, Form ISR- 2, ISR-3 and Form No. SH 13 duly filled as per the instructions stated therein alongwith the supporting documents including the original cancelled cheque stating your name as the Account holder to our Company, at the earliest.

As per the SEBI circular dated November 3, 2021, December 14, 2021 and March 16, 2023 outstanding payments will be credited directly to the bank account if the folio is KYC Complaint. A folio will be KYC complaint on registration of all details viz. full address with pin code, mobile number, email id, bank details, Valid PAN linked to Aadhaar of all holders in the folio, nomination, etc.

The Investor Service Request Forms are available at our company website: [www.mohanmeakin.com](http://www.mohanmeakin.com), **Mandatory Furnishing of Pan, KYC details and Nomination by holders of physical securities** and also available on the website of our RTA [www.beetalfinancial.com](http://www.beetalfinancial.com).

**<<On the letterhead of Non-Resident Shareholder (other than Individual shareholder)>>**

Date: \_\_\_\_\_ 2023

To,  
**Mohan Meakin Limited**

Subject Information to be provided under sub-rule (2) of rule 37BC of Income-tax Rules, 1962:

Ref: Folio Number / DP ID/ Client ID: \_\_\_\_\_ (Mention all the account details)

I \_\_\_\_\_ (Person signing this form) in the capacity of \_\_\_\_\_ (designation of the person signing the form) do provide the following information, relevant to the previous year 2023-24 in my case/in the case of \_\_\_\_\_ for the purposes of sub-rule (2) of rule 37BC (Relaxation from deduction of tax at higher rate under section 206AA)

Sl. No.	Nature of information	Details
(i)	Name:	
( )	E-mail id:	
(i)	Contact Number:	
(ii)	Address of the assessee in the country or territory outside India of which Nonresident is resident of	
(iii)	Certificate of Tax Residency attached (Yes/No)	
(iv)	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	

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 based on the above declaration furnished by me/us.

Thanking you

Yours faithfully

Name of Shareholder

Authorized Signatory