ANNEXURE - A

List of documents to be submitted for applicability of appropriate rate of deduction of Tax at Source

Part 1 - Resident Shareholders

- Form 121 [as prescribed under section 393(6) of the Income-tax Act, 2025 ('IT Act'), respectively]. Click here for the format of Form121.
- Lower or Nil Withholding tax Certificate for FY 2026-27 under section 395(1) of the IT Act., if any issued to the Company (TAN – PNEB05805C).Declaration under Rule 203 of the Income-tax Rules, 2026 ('the Rules') in case of Joint shareholders, Minor shareholders, where clubbing provisions apply under the Income-tax Act, PAN of the trustee is mentioned in place of PAN of the Trust, Clearing Members, etc. Click here for the format of the self-declaration.

Note: No tax shall be deducted on the dividend payable to a resident individual if the aggregate dividend to be received from the Company during a financial year does not exceed ₹10,000

**wherever applicable*

Additional documents for following categories of shareholders:

Categories of resident shareholder	Documents required
Insurance Companies (Public & Other Insurance Companies)	Self-attested copy of registration certificate issued by authorities. Also, a declaration that you are an Insurance company as defined under the section 393(4) [Table: Sl. No.10] of the IT Act.
Mutual Funds	Declaration stating that Mutual Fund prescribed under Schedule VII [Table: Sl. No. 20 and 21] of Section 11 of the IT Act and eligible for exemption under Section 393(5) of the IT Act , along with self-attested copy of registration documents issued by the appropriate authorities.
Category I/ Category II Alternative Investment Fund	Self-attested copy of certificate of registration/ declaration evidencing that you are a Category I/ Category II Alternative Investment Fund, as defined under Schedule V (Table: Sl. No. 1) of Section 11 of of the IT Act [covered by Notification No. 51/2015 dated June 25, 2015])
National Pension Scheme Trust	The self-attested copy of registration certificate/ declaration that you qualify as NPS Trust for the purpose of section 393(6) of the IT Act, and that your income is eligible for exemption under Schedule VII (Table: Sl. No. 41) of the IT Act
Entities unconditionally exempt under Schedule II of the IT Act	Documentary evidence and self-declaration substantiating that you are an entity covered by the Circular No. 18 of 2017 issued by the Central Board of Direct Tax.
Government	Documentary evidence and self-declaration that you are a Corporation set up under specific legislation whose income is exempt from income-tax and can be considered as a 'Government' and qualify for exemption under section 393(5) of the IT Act

Part 2 - Non-Resident Shareholders

- Lower or Nil withholding tax certificate for FY 2026-27 under section 395(1) of the IT Act, if any issued to the Company (TAN – PNEB05805C).

OR

- Copy of PAN Card (duly attested) allotted by the Indian Income Tax authorities;
- Copy of Tax Residency Certificate (TRC) (of FY 2026-27 or calendar year 2026, valid as on record date) obtained from the tax authorities of the country of which the shareholder is resident. In case, the TRC is furnished in a language other than English, the said TRC would have to be translated from such other language to English language and thereafter, duly notarized and apostilled copy of the TRC would have to be provided;
- Copy of Form 41 electronically filed for FY 2026-27 on the income-tax web portal.
- Self-declaration for dividend.
  Click here for format of the self-declaration Self declaration (Non-Resident Shareholder)
- Self-declaration to be provided under Rule 217 of the Rules (in case PAN is not available). Click here for the format of the self-declaration.
  Declaration under Rule 203 of the Rules - in case of Joint shareholders, Minor shareholders etc. Click here for the format of the self-declaration.