



**Form 15 H - Declaration for Non-deduction of Tax at Source**

[See rule 29 C (3)]

**Declaration under Section 197A(1A) of the Income - tax Act, 1961, to be made by a person (not being a company or a firm) claiming receipt of interest other than "interest on securities" or "income in respect of units" without deduction of tax.**

**Part I**

I / We \* \_\_\_\_\_

\*Son / daughter / wife of \_\_\_\_\_ resident of \_\_\_\_\_ @ do hereby declare –

1. That the sums, particulars of which are given below, stand in \*my / our name and beneficiary belong to \*me/us, and \*the interest in respect of such sums and / or income in respect of units is/are not includible in the total income of any other person under sections 60 to 64 of the Income Tax Act, 1961.

**Table I**

Name and Address of the person to whom the sums are given on interest	Amount of such sums	Date on which sums were given on interest	Period for which such sums were given on interest	Rate of Interest

**Table II**

Name and Address of the Mutual Fund	Number of Units	Claims of units and face value of each unit	Distinctive Numbers of units	Income in respect of units

2. That \*my / our present occupation is \_\_\_\_\_.
3. That the tax on \*my/our estimated total income including the interest other than "Interest on Securities" \*and/or "Income in respect of Units", referred to in paragraph I computed in accordance with the provisions of the Income-tax Act, 1961, for the previous year ending \_\_\_\_\_ on relevant to the assessment year 20\_\_ - 20\_\_ will be nil.
4. \*That \*I/We have not been assessed to income-tax at any time in the past but \*I/We fall within the jurisdiction of the Chief Commissioner or Commissioner of Income-tax \_\_\_\_\_.

**OR**

That \*I was/We were last assessed to income-tax for the assessment year 20\_\_ - 20\_\_ by the Assessing Officer \_\_\_\_\_ Circle/Ward/District and the permanent account number allotted to \*me/us is \_\_\_\_\_.

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

### Verification

\*I / We, \_\_\_\_\_ hereby declare that the contents of paragraphs 1 to 4 are true to the best of \* my / our knowledge and belief and nothing has been concealed therein.

Verified today, the \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_

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

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

### Part II

(FOR USE BY THE PERSON TO WHOM THE DECLARATION IS FURNISHED)

1.	Name and address of the person responsible for paying interest on sums or income in respect of units, as the case may be, mentioned in paragraph I of the declaration.	
2.	Date on which the declaration was furnished by the declarant.	
3.	Period for which interest or income in respect of units, as the case may be, is credited / paid.	
4.	Amount of interest or income in respect of units, as the case may be, is credited / paid.	
5.	Rate at which interest or income in respect of units, as the case may be, is credited / paid.	

Forwarded to the Chief Commissioner or Commissioner of Income-tax \_\_\_\_\_

Place: _____	
Date: _____	Signature of the person responsible for paying *interest other than "interest on securities"/ "income in respect of units".

### Notes:

1. @ Give complete postal address.
2. The declaration should be furnished in duplicate.
3. \*Delete whichever is not applicable.
4. \*\*Indicate the capacity in which the declaration is furnished on behalf of a Hindu undivided family, association of persons, etc.
5. Before signing the verification, the declarant should satisfy himself that the information furnished in the declaration is true, correct and complete in all respects.
6. Any person making a false statement in the declaration shall be liable to be prosecuted under section 277 of the declaration is true, correct and complete in all respects.  
(i) In a case where the amount of tax, which would have been evaded if the statement or account had been accepted as true, exceeds one hundred thousand rupees, with rigorous imprisonment for a term which shall not be less than six months but which may extend, to seven years and with fine.

In any case other case, with rigorous imprisonment for a term which shall not be less than three months but which may extend to three years and with fine.