

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 ¹ | | 3. Date of Birth ² (DD/MM/YYYY) | |
| 4. Previous year(P.Y.) ³ (for which declaration is being made) | | 5. Flat/Door/Block No. | | 6. Name of Premises | |
| 2024-2025 | | | | | |
| 7. Road/Street/Lane | | 8. Area/Locality | | 9. Town/City/District | |
| | | | | | |
| 11. PIN | | 12. Email | | 13. Telephone No. (with STD Code) and Mobile No. | |
| | | | | | |
| 14 (a) Whether assessed to tax ⁴ : | | | | Yes <input type="checkbox"/> No <input type="checkbox"/> | |
| (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 (2024-25). in which income mentioned in column 15 to be included ⁵ | | | | | |
| 17. Details of Form No.15H other than this form filed for the previous year, if any ⁶ | | | | | |
| 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. ⁷ | Nature of income | Section under which tax is deductible | Amount of income | |
| | | | | | |

Signature of the Declarant

1. Substituted by the IT (Fourteenth Arndt.) Rules, 2015, w.e.f. **1-10-2015**. Earlier Form No. 15H was amended by the IT (Fifth Arndt.) Rules, 1982, w.e.f. 21-6-1982, IT (Fifth Arndt.) Rules, 1989, w.e.f. 1-4-1988, IT (Fourteenth Arndt.) Rules, 1990, w.e.f. 20-11-1990, IT (Twelfth Arndt.) Rules, 1992, w.e.f. 1-6-1992, IT (Seventh Arndt.) Rules, 1995, w.e.f. 1-7-1995, IT (Thirty-second Arndt.) Rules, 1999, w.e.f. 19-11-1999, IT (Twelfth Arndt.) Rules, 2002, w.e.f. 21-6-2002, IT (Eighth Arndt.) Rules, 2003, w.e.f. 9-6-2003, IT (Fourteenth Arndt.) Rules, 2003, w.e.f. 1-8-2003 and IT (Second Arndt.) Rules, 2013, w.e.f. 19-2-2013.

Declaration/Verification ⁸

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 **31-03-2025** relevant to the assessment year **2025-2026** will be **nil**.

Place:

Date:

Signature of the Declarant

Please
sign here

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.9 | |
| | | | |
| 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 10 |
| | | | |
| 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.

1. 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.
2. 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.
3. The financial year to which the income pertains.
4. 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.
5. 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.
6. 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.
7. Mention the distinctive number of shares, account number of term deposit, recurring deposit, National Savings Schemes, life insurance policy number, employee code, etc.
8. 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.

*1[**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.]*

Annexure - 3

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

I _____ the primary shareholder (Joint Shareholder 1) of _____ shares of Advanced Enzyme Technologies Limited as on July 18, 2024 (the record date for Final dividend payout for F.Y.2023-24) 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 F.Y. 2024-25 | | |
| 5. | Country of Tax Residence of Joint shareholder for F.Y. 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:

- In case of additional Joint shareholder, necessary columns can be added and signed.
- The company will consider the information as available with the depositories (NSDL/CDSL) 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). In case of mismatch of any data as declared above with the Depositories, 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 Advanced Enzymes Technologies 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, 1962¹.*

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 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.