

Authorization to M/s Minocha and Company to file Form 10F along with TRC (tax residency certificate) to the Indian Income Tax Authorities

To,

Minocha & Company,
Chartered Accountants
18A/4, New Rohtak Road,
Karol Bagh, New Delhi-110005

Sub: Request to File form 10F in pursuant to Section 90(5) & Section 90A (5) of Income Tax Act, 1961

Sir,

Form 10F is generally required by non-residents willing to claim benefit of any tax treaty in respect of any income earned in India in accordance with Section 90(5). Based on the notification issued on 16th July 2022, non-Furnishing of Form 10F electronically may result in withdrawal of beneficial Treaty rates by the income tax authorities since Form 10F has to be furnished along with valid Tax Residency Certificate for claiming any treaty benefit. Thus, if the non-resident is unable to file the the Form 10F electronically, they may face issues in claiming the treaty benefits and also it may have tax and penal consequences on the Indian resident remitter/deductor for shortfall/nil deduction of tax as the case may be by treating him as “assessee in default”.

So, we hereby request and authorize your firm to file form 10F in pursuant to Section 90 (5) & Section 90A (5) of Income Tax Act, 1961 electronically on Income Tax portal. In this regard we hereby authorize your firm to file form 10F by affixing my DSC (Digital Signature) or Aadhar OTP for verification. We accept all the above mentioned acts as done by us and shall not hold you responsible for the same at any time. Copy of TRC (Tax residence certificate) and detail required to file form 10F in below form attached for your reference.

Thanking You,

Regards,

Signature:

NAME:

PAN :

FORMNO.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>:</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 to day the..... day of.....

.....

Signature of the person providing the information

Place:.....

Notes:

1. *Delete which ever 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.