



**TAMIL NADU POWER FINANCE AND INFRASTRUCTURE
DEVELOPMENT CORPORATION LTD.,**

(A Government of Tamil Nadu Enterprise)
No.490/3-4, Anna Salai, Nandanam, Chennai - 600 035.

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URGENT

**NON-ASSEESSEES
TO FILE DECLARATION
IN DUPLICATE**

Dear Depositors,

The total interest payable / to be certified in your favour during the financial year ending March..... would exceed Rs. 5,000/-

In case (1) the tax on your estimated income for the financial year ending March.....is NIL
AND.

(2) the aggregate of estimated incomes under the following heads to be earned by you during the financial year ending March.....is below the maximum amount not chargeable to Income Tax

**(a) Interest on Securities (b) Interest other than interest on Securities (c) Dividend
(d) Payment /Interest on National Savings Scheme (e) Income in respect of Units**

the Form 15H on the reverse may please be sent to us duly signed in the places marked (X) for non-deduction of income-tax at source (Please refer instructions printed alongside in SI.No.2).

The Form 15H appearing on the reverse of this letter is a self-declaratory form. However in case of thumb impression, the Form 15H should be attested by a Bank Official or by a Gazetted Officer.

Under the provision of this section quoting of Permanent Account Number (PAN) in the declaration form 15G/H in Clause No.5 is mandatory for non-deduction of Tax at Source. If PAN is not quoted in the declaration form, the form would be invalid and the Tax will be deducted at applicable rate as prescribed by Income Tax Department.

If you have more than one deposit account with us, please mention all your deposit account numbers and deposit receipt particulars in one form.

In case you are liable to pay Income Tax, please ignore this Form, in which case, we shall deduct Income Tax at the appropriate rate and send you the Tax Deduction Certificate/s to enable you to claim credit for the same when you file your Return of Income. Please inform your **Permanent Account Number** to enable us to mention the same in the Tax Deduction Certificate/s, as it is mandatory.

Assuring you of our best services and attention always.

For **TAMIL NADU POWER FINANCE AND INFRASTRUCTURE
DEVELOPMENT CORPORATION LTD.,**

Authorised Signatory

NOTES (For Filling Form 15H)

1. @ Give complete postal address.
2. The declaration should be furnished in duplicate.
3. *Delete whichever is not applicable.
4. Declaration in respect of these payments can be furnished by a person (not being a Company or a firm).
5. **Indicate the capacity in which the declaration is furnished on behalf of a Hindu undivided family, association of persons, etc.
6. Before signing the verification, the declarant should satisfy himself that the information furnished in the declaration is true, correct and complete in all respects. Any person making a false statement in the declaration should 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 one 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 three years and with fine.

ACKNOWLEDGEMENT

Received declaration in Form 15H under Section 197A (1) and (1A) of the Income Tax Act. 1961 for the financial year 20 - 20

F.D.R. No. : CAA / RAA
(Please fill up the No.)

Date : 20

For **Tamil Nadu Power Finance and Infrastructure
Development Corporation Ltd.,**

Authorised Signatory

FOR THE ATTENTION OF DEPOSITORS

Incomplete forms are not accepted by the Income Tax authorities and therefore, could result in deduction of tax at source. Please therefore, submit the form completed in all respects.

1. Income Tax, where applicable will be deducted at source in accordance with the Income Tax Act 1961, as amended to date. Deduction of income tax at source for the current financial year will be made where the annual interest paid/credited will exceed Rs. 5,000/-. Under the existing tax provisions the rate of deduction is 10% plus surcharge, if applicable.
2. Tax will not be deducted if necessary declaration in the prescribed form (Form 15H) is furnished to the Company. In this regard, kindly note that:

As per the provisions of the Sec. 197A(1) and (1A) of the Income Tax Act 1961 Form 15H could be submitted only by such of those persons other than a Company or firm, whose aggregate of incomes under the following heads is not likely to exceed the maximum amount which is not chargeable to Income Tax

Section Ref. Description

193	Interest on Securities
194	Dividend
194A	Interest other than Interest on Securities (including interest on your deposits with us)
194EE	Payment / Interest on National Saving Scheme
194K	Income in respect of units

However, in accordance with the Finance Act 2003, with effect from 1st June 2003, Individuals resident in India, who are of the age of 65 years or more at any time during the financial year ending 31-03- , can file a self-declaration (either a modified) form of existing 15H or a new form, as may be prescribed), even if the aggregate of their incomes referred to in the table above is likely to exceed the said Rs. 50,000/- (maximum amount which is not chargeable to income-tax). Therefore, Senior Citizens can suitably fill up the text in Item No.2 Indicating their date of birth and age along with occupation

Under the provision of this section quoting of Permanent Account Number (PAN) in the declaration form 15G/H in Clause No.5 is mandatory for non-deduction of Tax at Source. If PAN is not quoted in the declaration form the form would be invalid and the Tax will be deducted at applicable rate as prescribed by Income Tax Department.

3. It may be noted that exemption from tax deduction will be granted only from the date of receipt of Form 15H and any tax deducted and remitted to the government before that date cannot be refunded under any circumstances.
4. The Form 15H is to be furnished to the company for each financial year separately. Form 15H filled in the earlier year was valid upto 31-03-..... and hence cannot be carried forward for the current financial year.
5. Form 15H is a self declaratory form and does not required attestation by a Govt./Bank Officer. However in case of thumb impression, the Form 15H should be attested by a Bank Official or by a Gazatted Officer.
6. Form 15H should be furnished "in duplicate".
7. Before returning the forms, depositors are requested to ensure that all the columns are duly filled up and that the signatures have been affixed in the places marked (X).
8. In case you have more than one account with us, all the Account Nos. should be quoted in one form.
9. **The amount of income tax deducted at source is remitted to the credit of Central Government before the 7th day of the following month, Therefore, any claim by the deposits for refund of such amounts will have to be made before the remittance to the Government. Any claim for refund, thereafter will have to be made by the depositor to the Income-tax authorities by filing a Return."**

ACKNOWLEDGEMENT

Received declaration in Form 15H under Section 197A (1) and (1A) of the Income Tax Act. 1961 for the financial year 20 - 20

F.D.R. No. : CAA / RAA
(Please fill up the No.)

Date : 20

For Tamil Nadu Power Finance and Infrastructure
Development Corporation Ltd.,

Authorised Signatory

FORM NO. 15-H

[See Rule 29-C (1A) of the Income Tax Rules, 1962]

DECLARATION UNDER SUBSECTIONS (1C) OF SECTION 197A OF THE INCOME TAX ACT, 1961 TO BE MADE BY AN INDIVIDUAL WHO IS OF THE AGE OF SIXTY FIVE YEARS OR MORE CLAIMING CERTAIN RECEIPTS WITHOUT DEDUCTION OF TAX.

PART - I

CERTIFICATE NUMBERS

I*
 *Son / Daughter / Wife of
 Resident of @.....

do hereby declare -

1. *that the shares / securities / sums, particulars of which are given in the Schedule below, stand in my name and are beneficially owned by me, and the dividend / interest in respect of such *securities / 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 Income Tax Act, 1961;

OR

*that the particulars of my account under the National Savings Scheme and the amount of withdrawal are as per the schedule below:

SCHEDULE

Description and details of Investment	Amount invested	Date of *investment / opening of Account	Estimated income to be received
Tamil Nadu Power Finance and Infrastructure Development Corporation Ltd., No.490/3-4, Anna Salai, Nandanam, Chennai - 600 035.			

2.that my present occupation is.....
 3.that I am of the age of..... years and am entitled to a deduction from the amount of Income Tax on my total income referred to in section 88B;
 4.that the tax on my estimated total income, including Income / incomes referred in the Schedule below 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;
 5.that I have not been assessed to income tax at any time in the past but I fall within the jurisdiction of the Chief Commissioner of Income Tax or Commissioner of Income Tax.....;
 OR
 that I was last assessed to Income Tax for the assessment year.....by the Assessing Officer.....Circle / Ward and the **Permanent Account Number** allotted to me is.....;

6.that I *am/am not resident in India within the meaning of section 6 of the Income Tax Act 1961;
 Place :
 Date : **Signature of the declarant

VERIFICATION

*I/Wedo 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

Place :
 Date : Signature of the declarant

PART - II

(For use by the person to whom the declaration is furnished)

- Name and address of the person responsible for paying the income, mentioned in paragraph 1 of the declaration.
- Date on which the declaration was furnished by the declarant.
- Date of *declaration, distribution or payment of dividend / withdrawal from account number..... under the National Savings Scheme.
- Period in respect of which *dividend has been declared / interest is being credited or paid/income in respect of units is being credited or paid.
- Amount of *dividend / interest of income in respect of units/withdrawal from National Savings Scheme Account
- *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

For Tamil Nadu Power Finance and infrastructure Development Corporation Ltd.,

Authorised Signatory

Place :
 Date :

Name and Address of the Depositor