### <sup>1</sup>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			3. Date of		
						er or Aadhaar	$Birth^2(DD/MM/YYYY)$			
			Nu	mbe	er of the Assessee <sup>1</sup>					
4. Previous year(P.Y.) <sup>3</sup> (for					5. Flat/Door/Block No.			6. Name of Premises		
which declaration is being made)										
2024-2025										
7. Road/Street/Lane 8. A			8. Area/L	ocality	cality 9. Town/City/Distr			10. State	e	
11. PIN		12. Ema	il		13	. Telephone No. (with	h STD Code) and Mobile No.			
14 (a) Whether assessed to tax <sup>4</sup> :					Yes			3	No	
(b) If yes, latest assessment year for which a						assessed		1		
15. Estimated income for which this declarat						ntion is made				
16. Estimated total income of the P.Y. in which income										
mentioned in column 15 to be include					ded <sup>5</sup>					
17. Details of Form No.15H other than this form filed for the previous year, if any <sup>6</sup>										
Total No. of Form No.15H filed   Aggregate amount of income for which Form No								No.15H filed		
18. Details of income for which the declaration is filed										
Sl.	Identification number of			]	Nature of income	Section	n under	Amount of		
No.	relevant							h tax is	income	
	investment/account, etc.			c.7	7			ıctible		
					D	ividend	19	4		

Signature of the Declarant

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

Declaration/Verification <sup>o</sup>									
I									
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/incomes referred to in column 17 computed in accordance with the provisions of the Income-tax Act, 1961, for the previous year ending on									
assessment year									
Place:									
Date: Signature of the Declarant									

#### **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 re	esponsible for paying		2. Unique Identification No. <sup>9</sup>			
Tata Consultancy So	ervices Limited					
3. Permanent Account Number or Aadhaar Number of the person responsible for paying	4. Complete Addres	S		5. TAN of the person responsible for paying		
AAACR4849R	Nariman Point, M	Iumb	ai	MUMT24925F		
6. Email	7. Telephone No. (and Mobile No.	(with	8. Amount of income paid <sup>10</sup>			
9. Date on which Declar (DD/MM/YYYY)	ation is received	10. Date on which the income has been paid/credited (DD/MM/YYYY)				
Place: Date:		Signa		rson responsible for paying the Terred 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.

<sup>1</sup>[**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.]

<sup>1.</sup> Inserted by Income-tax (4th Amendment) Rules, 2019, w.e.f. 22-5-2019.