

## CESC Limited

Corporate Identification Number: L31901WB1978PLC031411  
Registered Office: CESC House, Chowringhee Square, Kolkata – 700 001, India  
Tel: +91 33 2225 6040, Fax: + 91 33 2225 3495  
website: [www.cesc.co.in](http://www.cesc.co.in) , Email Id: [secretarial@rpsg.in](mailto:secretarial@rpsg.in)

January 14, 2021

Dear Shareholder,

We hope you and your family members are safe and healthy.

We are pleased to inform you that the Board of Directors at its Meeting held on 13 January, 2021, has declared an interim dividend of Rs. 45 per Equity Share having face value of Rs.10 per Equity Share for the financial year ending on March 31, 2021. The Record Date for the said interim dividend is Monday, January 25, 2021, and the same shall be paid either in electronic or in physical form, on and from February 5, 2021, to those shareholders whose names appear in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on January 25, 2021.

### A. TAX DEDUCTION AT SOURCE (TDS) ON DIVIDEND

As you are aware, the Income Tax Act, 1961('the Act'), as amended by the Finance Act, 2020, requires that dividends paid or distributed by a Company on or after April 1, 2020, be taxable in the hands of the shareholders and the Company is required to deduct tax at source at the time of making payment of the said interim dividend, as applicable.

**No tax will be deducted on payment of dividend to the resident individual shareholders if the total dividend, paid during Financial year ('FY') 2020-21, does not exceed INR 5,000/-**

Rate of Tax Deduction at source (TDS rate) may vary depending on the residential status of the shareholder and the documents submitted to the Company in accordance with the provisions of the Act. The TDS provisions for various shareholder categories along with the required documents are summarised in Tables I and II below:

**Table I: Resident Shareholders:**

S. No.	Category of shareholder	TDS Rate	Exemption applicability/Documentation requirement
1.	Any Resident shareholder who has provided his/her valid Income Tax Permanent Account Number (PAN) and to whom dividend payable is	7.5%	<b>Shares held in the DEMAT mode:</b> Please ensure you have updated your correct Income tax PAN details, if not already done with your Depository Participant (DP) and with the Depository/ies.

S. No.	Category of shareholder	TDS Rate	Exemption applicability/Documentation requirement
	more than Rs.5,000 in FY 2020-21.		<b>Shares held in the PHYSICAL mode:</b> Please ensure you have updated your correct Income tax PAN details with the Company's Registrar and Transfer Agent, Link Intime India Pvt. Ltd.
2.	Other Resident Individual Shareholders without PAN or with an Invalid PAN	20%	None
3.	Shareholders submitting Form 15G/ Form 15H	NIL	<ul style="list-style-type: none"> <li>• Copy of PAN card / Aadhaar Card</li> <li>• Declaration in Form No. 15G (applicable to an individual who is less than 60 years) ( <b>Format enclosed in Annexure 1</b>), / Form 15H (applicable to an Individual who is 60 years and above), (<b>Format enclosed in Annexure 2</b>), fulfilling prescribed conditions.</li> </ul>
4.	Availability of lower/nil tax deduction certificate issued by Income Tax Department under Section 197 of the Act	Rate specified in Lower tax withholding certificate obtained from Income Tax Department	<ul style="list-style-type: none"> <li>• Copy of PAN card / Aadhaar Card</li> <li>• Copy of lower tax withholding certificate obtained from Income Tax Department</li> </ul>
5.	Shareholders to whom Section 194 of the Act does not apply such as LIC, GIC, etc.	NIL	<ul style="list-style-type: none"> <li>• Copy of PAN card</li> <li>• Self-declaration (<b>Format enclosed in Annexure 3</b>), along with adequate documentary evidence (e.g, registration certificate), to the effect that the no tax withholding is required as per provisions of Section 194 of the Act.</li> </ul>
6.	Shareholder covered under Section 196 of the Act such as Government, RBI, Mutual Funds specified under Section 10(23D), corporations established	NIL	<ul style="list-style-type: none"> <li>• Copy of PAN card</li> <li>• Self-declaration (<b>Format enclosed in Annexure 3</b>), along with adequate documentary evidence, substantiating applicability of 196 of the Act.</li> </ul>

S. No.	Category of shareholder	TDS Rate	Exemption applicability/Documentation requirement
	by Central Act and exempt from Income Tax.		
7.	Category I and II Alternative Investment Fund (AIF)	NIL	<ul style="list-style-type: none"> <li>• Copy of PAN card</li> <li>• Self-declaration (<b>Format enclosed in Annexure 3</b>) that AIF's income is exempt under Section 10 (23FBA) of the Act and they are governed by SEBI regulations as applicable to Category I or Category II AIFs, along with copy of registration certificate.</li> </ul>
8.	Any other entity exempt from withholding tax under the provisions of Section 197A of the Act (including those mentioned in Circular No. 18/2017 issued by CBDT)	NIL	<ul style="list-style-type: none"> <li>• Copy of PAN card</li> <li>• Self-declaration (<b>Format enclosed in Annexure 3 and 4</b>) along with adequate documentary evidence, substantiating the nature of the entity</li> <li>• Copy of the lower tax withholding certificate obtained from Income Tax Department (<i>except those covered by Circular 18/2017</i>)</li> </ul>

**Please Note that:**

- i) **Registration of the valid Income Tax Permanent Account Number (PAN) with the Depository Participant and the Depository/ies if shares are held in the DEMAT mode and with the Company's RTA if shares are held in the PHYSICAL mode is mandatory. In absence of a valid PAN, tax will be deducted at the higher rate of 20% as per Section 206AA of the Act, subject to applicable threshold.**
- ii) **Shareholders holding shares under multiple accounts under different status/category and single PAN, may note that, higher of the tax as applicable to the status in which shares held under a PAN will be considered on their entire holding in different accounts.**

**Table II: Non-Resident Shareholders:**

S. No.	Category of shareholder	TDS Rate	Exemption applicability/Documentation requirement
1.	Any Non-Resident Shareholder (except those who are tax residents of Notified Jurisdictional Area)	20% (plus applicable surcharge and cess) or Tax Treaty rate whichever is lower.	<p>Non-resident shareholders may opt for tax rate under Double Taxation Avoidance Agreement ("Tax Treaty"). The Tax Treaty rate shall be applied for tax deduction at source on submission of the following documents to the Company's RTA:</p> <ol style="list-style-type: none"> <li>i. Self-attested copy of Income tax PAN Card, if any, allotted by the Indian authorities.</li> </ol>

S. No.	Category of shareholder	TDS Rate	Exemption applicability/Documentation requirement
			<p>ii. Self-attested copy of Tax Residency Certificate (TRC) valid for the financial year 2020-21 obtained from the tax authorities of the country of which the shareholder is resident.</p> <p>iii. Self-declaration in Form 10F –<b>Format enclosed in Annexure 5</b></p> <p>iv. Self-declaration confirming not having a Permanent Establishment / fixed base / business connection in India , place of effective management, beneficial ownership and eligibility to Tax Treaty benefit [on shareholder’s letterhead] - <b>Format enclosed in Annexure 6</b>. <i>Self-declaration should be corroborated by an opinion / advice from a Big Four Accounting Firm or a reputed law firm (along with supporting documents and information) which categorically confirms the eligibility of the shareholder to obtain DTAA benefits particularly pertaining to the lower rate of taxation of dividends prescribed under the specific article of the DTAA.</i></p> <p><i>(Note: Application of beneficial Tax Treaty Rate shall depend upon the completeness and satisfactory review by the Company of the documents submitted by the non-resident shareholders. In case the documents are found to be incomplete, the Company reserves the right to not consider the tax rate prescribed under the tax treaty).</i></p>
2.	Foreign Institutional Investors, Foreign Portfolio Investors (FII, FPI).	20% (plus applicable surcharge and cess)	<ul style="list-style-type: none"> <li>• Copy of PAN card (if available)</li> <li>• Self-declaration (<b>Format enclosed in Annexure 7</b>) along with adequate documentary evidence substantiating the nature of the entity</li> </ul>
3.	Availability of Lower/NIL tax deduction certificate issued by Income Tax Department u/s 195 or 197 of the Act	Rate specified in Lower tax withholding certificate obtained from Income Tax Department	Copy of the lower tax withholding certificate obtained from Income Tax Department
4.	Alternative Investment Fund – Category III located in International Financial Services Centre	10% (plus applicable surcharge and cess) <sup>#</sup>	<ul style="list-style-type: none"> <li>• Copy of PAN card (if available)</li> <li>• Self-declaration (<b>Format enclosed in Annexure 8</b>) along with adequate documentary evidence substantiating the nature of the entity</li> </ul>

S. No.	Category of shareholder	TDS Rate	Exemption applicability/Documentation requirement
5.	Non-Resident Shareholders who are tax residents of Notified Jurisdictional Area as defined under Section 94A(1) of the Act	30%	NA
6.	Sovereign Wealth funds and Pension funds notified by Central Government u/s 10(23FE) of the Act	NIL	<ul style="list-style-type: none"> <li>• Copy of the notification issued by CBDT substantiating the applicability of Section 10(23FE) of the Act issued by the Government of India.</li> </ul> <p>Self-Declaration (<b>Format enclosed in Annexure 9 and 10</b>) that the conditions specified in Section 10(23FE) have been complied with</p>
7.	Subsidiary of Abu Dhabi Investment Authority (ADIA) as prescribed under Section 10(23FE) of the Act	NIL	<ul style="list-style-type: none"> <li>• Self-Declaration (<b>Format enclosed in Annexure 11</b>) substantiating the fulfillment of conditions prescribed under Section 10(23FE) of the Act</li> </ul>

*#In case PAN is not updated with the Company's RTA or depository; or PAN is not available; and information sought in the declaration are not provided, higher rate of withholding tax as per Section 206AA shall be applied.*

**Note: The Shareholders holding shares under multiple accounts under different status/category and single PAN may note that the higher/highest of the tax applicable to the status among these will be considered on their entire holding in the said such different accounts.**

The Company will arrange to email a soft copy of the TDS certificate at the shareholders' registered email ID in due course, post payment of the said Dividend. Shareholders will also be able to see the credit of TDS in Form 26AS, which can be downloaded from their e-filing account at <https://incometaxindiaefiling.gov.in>.

Kindly note that the documents as mentioned in the Table I and II above are required to be submitted to the Company/Registrar at the email ID [cescdivtax@linkintime.co.in](mailto:cescdivtax@linkintime.co.in) with the subject "Tax Exemption related documents" or by updating the same by visiting the weblink <https://linkintime.co.in/formsreg/submission-of-form-15g-15h.html> on or before January 25, 2021, in order to enable the Company to determine and deduct appropriate TDS/withholding tax rate.

**No communication/documents on the tax determination/deduction shall be considered after January 25, 2021.**

Please note that the decision of the Company shall be subject to its satisfaction with the proof submitted and such decision shall be final. In case where copy of documents (such as, PAN card, Aadhaar Card, Registration certificate, etc.) is provided, the copy should be self-attested by the Shareholder or its authorized signatory. Determination of withholding tax rate is subject to necessary verification by the Company of the shareholder details as available with the RTA in case shares are held in dematerialized form; or depository participant in case shares are held in physical form as on the Record Date, and other documents available with the Company / RTA.

The documents furnished by the shareholders (such as Form 15G/15H, TRC, Form 10F, Self-Attested Declaration etc.) shall be subject to review and examination by the Company before granting any beneficial rate or NIL Rate. The Company reserves the right to reject the documents in case of any discrepancies or the documents are found to be incomplete.

In case tax on dividend is deducted at a higher rate in the absence of or unsatisfactory receipt of the aforementioned details/documents, you will have the option of claiming refund of the excess tax paid at the time of filing your income tax return by consulting your tax advisor. **No claim shall lie against the Company for such taxes deducted.**

In the event of any income tax demand (including interest, penalty, etc.) arising from any misrepresentation, inaccuracy or omission of information provided by the shareholder, the shareholder will be responsible to indemnify the Company and also, provide the Company with all information / documents and co-operation in any tax proceedings.

This Communication is not exhaustive and does not purport to be a complete analysis or listing of all potential tax consequences in the matter of dividend payment. Shareholders should consult their tax advisors for requisite action to be taken by them.

Assuring you of our best services,

**Yours faithfully,  
For CESC Limited**

**S. Mitra  
Company Secretary**

**Note: This is a system generated Email. Please do not reply to this Email.**



**Declaration/Verification<sup>10</sup>**

\*I/We.....do hereby declare that to the best of \*my/our knowledge and belief what is stated above is correct, complete and is truly stated. \*I/We declare 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/We further declare that the tax \*on my/our estimated total income including \*income/incomes referred to in column 16 \*and aggregate amount of \*income/incomes referred to in column 18 computed in accordance with the provisions of the Income-tax Act, 1961, for the previous year ending on ..... relevant to the assessment year

..... will be nil. \*I/We also declare that \*my/our \*income/incomes referred to in column 16 \*and the aggregate amount of \*income/incomes referred to in column 18 for the previous year ending on ..... relevant to the assessment year ..... will not exceed the maximum amount which is not chargeable to income-tax.

Place: .....

.....  
Signature of the Declarant<sup>9</sup>

Date: .....

**PART II**

**[To be filled by the person responsible for paying the income referred to in column 16 of Part I]**

1. Name of the person responsible for paying		2. Unique Identification No. <sup>11</sup>	
3. PAN 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 <sup>12</sup>	
9. Date on which Declaration is received  (DD/MM/YYYY)		10. Date on which the income has been paid/credited  (DD/MM/YYYY)	

.....  
Signature of the person responsible for paying the income referred to in column 16 of Part I

Place:

Date:



\*Delete whichever is not applicable.

<sup>1</sup>As per provisions of section 206AA(2), the declaration under section 197A(1) or 197A(1A) shall be invalid if the declarant fails to furnish his valid Permanent Account Number (PAN).

<sup>2</sup>Declaration can be furnished by an individual under section 197A(1) and a person (other than a company or a firm) under section 197A(1A).

<sup>3</sup>The financial year to which the income pertains.

<sup>4</sup>Please mention the residential status as per the provisions of section 6 of the Income-tax Act, 1961.

<sup>5</sup> 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.

<sup>6</sup>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.

<sup>7</sup>In case any declaration(s) in Form No. 15G is filed before filing this declaration during the previous year, mention the total number of such Form No. 15G filed along with the aggregate amount of income for which said declaration(s) have been filed.

<sup>8</sup>Mention the distinctive number of shares, account number of term deposit, recurring deposit, National Savings Schemes, life insurance policy number, employee code, etc.

<sup>9</sup>Indicate the capacity in which the declaration is furnished on behalf of a HUF, AOP, etc.

<sup>10</sup>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.

<sup>11</sup>The person responsible for paying the income referred to in column 16 of Part I shall allot a unique identification number to all the Form No. 15G 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.15H during the same quarter, please allot separate series of serial number for Form No.15G and Form No.15H.

<sup>12</sup>The person responsible for paying the income referred to in column 16 of Part I shall not accept the declaration where the amount of income of the nature referred to in sub-section (1) or sub-section (1A) of section 197A 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. 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 16 and 18.;

<b>Name of the Company :</b>	
<b>Dp. Id – Client Id/ Folio No. :</b>	

**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. PAN of the Assessee <sup>1</sup>		3. Date of Birth <sup>2</sup> (DD/MM/YYYY)	
4. Previous year(P.Y.) <sup>3</sup> (for which declaration is being made)		5. Flat/Door/Block No.		6. Name of Premises	
7. Road/Street/Lane	8. Area/Locality		9. Town/City/District		10. State
11. PIN	12. Email		13. Telephone No. (with STD Code) and Mobile No.		
14 (a) Whether assessed to tax <sup>4</sup> : 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. in which income mentioned in column 15 to be included <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.15H filed		
§ 18. Details of income for which the declaration is filed					
Sl. No.	Identification number of relevant investment/account, etc. <sup>7</sup>		Nature of income	Section under which tax is deductible	Amount of income

.....  
Signature of the Declarant**Declaration/Verification<sup>8</sup>**

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 ..... relevant to the assessment year ..... will be nil.

Place:.....

.....  
Signature of the Declarant

Date: .....

**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. <sup>9</sup>	
3. PAN 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 <sup>10</sup>	
9. Date on which Declaration is received (DD/MM/YYYY)		10. Date on which the income has been paid/credited (DD/MM/YYYY)	

.....  
Signature of the person responsible for paying  
the income referred to in column 15 of Part I

Place:  
Date:

\*Delete whichever is not applicable.

<sup>1</sup>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 (PAN).

<sup>2</sup>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.

<sup>3</sup>The financial year to which the income pertains.

<sup>4</sup> 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.

<sup>5</sup>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.

<sup>6</sup>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.

<sup>7</sup>Mention the distinctive number of shares, account number of term deposit, recurring deposit, National Savings Schemes, life insurance policy number, employee code, etc.

<sup>8</sup>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.

<sup>9</sup>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.

<sup>10</sup>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."

**DECLARATION FOR RESIDENT SHAREHOLDER**

(To be declared by resident shareholder for availing the NIL tax rate deduction on dividend payment under the Income Tax Act, 1961)

Date: ....., 2021

To  
CESC Limited,

Subject: Declaration regarding Category and beneficial ownership of shares

Ref: PAN / Aadhaar No. (in absence of PAN, if available) – ..... (Please specify the PAN / Aadhaar of Shareholder)

Folio Number / DP ID/ Client ID – ..... (Please specify all the account details)

With reference to the captioned subject, and in relation to the appropriate withholding of taxes on the Dividend payable to me / us by CESC Limited ('the Company'), I / We hereby declare as under:

1. I / We, (Full name of the shareholder), holding share/shares of the Company as on the record date, hereby declare that I am / we are tax resident of India for the period April 2020 - March 2021 (Indian Fiscal Year).
2. I / We hereby declare that (Strike out whatever is not applicable)

\*We are **Insurance Company** and are the beneficial owner of the share/shares held in the Company; and we are submitting a self-attested copy of PAN Card.

**OR**

\*We are a **Mutual Fund** specified in Section 10(23D) of the Income Tax Act, 1961 and are the beneficial owner of the share/shares held in the Company; and we are submitting self-attested copy of the PAN Card and registration certificate.

**OR**

\*We are **Alternative Investment Fund (AIF)** established in India and are the beneficial owner of the share/shares held in the Company; and our income is exempt under Section 10(23FBA) of the Act. We are governed by SEBI regulations as Category I or Category II AIF; and we are submitting a self-attested copy of the PAN card and registration certificate. We also affirm that income from such shares is not categorized as Income under the 'Profits and gains from business or profession'.

**OR**

\*We are..... [Nature of the entity] and are the beneficial owner of the share/shares held in the Company; and are not subject to withholding tax as per section 194/ 196/ 197A of the Income Tax Act, 1961; and we are submitting a self-attested copy of the documentary evidence supporting the exemption status (e.g. relevant copy of relevant rule, registration, notification, order, etc.) along with a self-attested copy of the PAN card.

3. I / We will indemnify and hold harmless the Company for any tax, interest, penalty or related cost that the Company may incur due to non-withholding or withholding of tax at lower rate arising out of any acts of commission or omission initiated by the Company by relying on my/ our above averment.

I / We hereby confirm that the above declaration should be considered to be applicable for all the shares held in the Company under PAN / accounts declared in the form.

Thanking you.

Yours faithfully,

For ..... (Name of the shareholder)

.....<<insert signature>>

Authorized Signatory

**Notes:**

1. \*Delete whichever is not applicable.

**DECLARATION FOR RESIDENT SHAREHOLDER**

*(To be declared by individual Sikkimese resident shareholder covered under section 10(26AAA) of the Income Tax Act, 1961 for availing the NIL tax rate deduction on dividend payment)*

Date: \_\_\_\_\_, 2021

To  
CESC Limited,

Subject: Declaration regarding NIL Rate of Dividend

Ref: PAN / Aadhaar No. (in absence of PAN, *if available*) – \_\_\_\_\_ (Please specify the PAN / Aadhaar of Shareholder)

Folio Number / DP ID/ Client ID – \_\_\_\_\_ (Please specify all the account details)

With reference to the captioned subject, and in relation to the appropriate withholding of taxes on the Dividend payable to me / us by CESC Limited ('the Company') during the year 2020-21, I hereby declare as under:

1. \*My name is recorded in the register maintained under the Sikkim Subjects Regulation, 1961 read with the Sikkim Subject Rules, 1961 (hereinafter referred to as the "Register of Sikkim Subjects"), immediately before the 26th day of April, 1975;

**OR**

\*My name is included in the Register of Sikkim Subjects by virtue of the Government of India Order No. 26030/36/90-I.C.I., dated the 7th August, 1990 and Order of even number dated the 8th April, 1991; or

**OR**

\*My name does not appear in the Register of Sikkim Subjects, but it is established beyond doubt that the name of my father or husband or paternal grand-father or brother from the same father has been recorded in that register;

2. I further declare that I have not married an Individual who is not Sikkimese as covered in (1).  
*(To be applicable in case of Woman Shareholder)*

**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 today the \_\_\_\_\_ day of \_\_\_\_\_

\_\_\_\_\_  
(Signature of the person providing the information)

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

**Notes:**

1. \*Delete whichever is not applicable.

&lt;on the letterhead of the entity&gt;

**FORM NO. 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:

SI No.	Nature of information	Details
(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	

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:

PAN or Aadhaar Number: .....

Email: .....

Phone Number: [redacted]

**Verification**

I [redacted] do 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 [redacted] day of [redacted]

[redacted]  
(Signature of the person providing the information)

Place: [redacted]

**Notes:**

1. \*Delete whichever 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.



[To be provided on Shareholder's Letter head]

Annexure 6

**DECLARATION FOR NON-RESIDENT SHAREHOLDERS**

*(To be declared by non-resident shareholder for availing the benefits of lower tax deduction under Section 90 of the Indian Income Tax Act, 1961 ('Act') read with the provisions of the Tax Treaty with India and the Multilateral Instrument)*

Date: ....., 2021

To  
CESC Limited,

Subject: Declaration regarding applicability of tax treaty and beneficial ownership

I / We, [.....] do hereby solemnly declare as follows:

- i. I / We, am / are a resident of [name of country of which shareholder is tax resident] during the year 2020-21. I / We am / are eligible to be governed by the provisions of the tax treaty between India and ..... [name of country of which the shareholder is tax resident] and meet all the necessary conditions to avail the benefits under the said tax treaty.
- ii. I / We do not have a Permanent Establishment (PE) / Fixed base / Place of Effective Management in India; or dividend income receivable by me / us from investment in the shares of CESC Limited is not attributable / effectively connected to any PE / fixed base in India.
- iii. Further, I/We do not have a Business Connection in India according to the provision of section 9(1)(i) of the Act and the amounts paid/payable to us, in any case, are not attributable to business operations, if any, carried out in India.
- iv. That the investments made by me / us in the shares of CESC Limited are not arranged in a manner which results in obtaining a tax benefit, whether directly or indirectly, as one of its principal purposes. The tax benefit, if any, derived from such investments would be in accordance with the object and purpose of the relevant provisions of the tax treaty between India and ..... [name of country of which the shareholder is tax resident]
- v. \*I am / We are the beneficial owner of the investments made by me/us in the shares of CESC Limited and also any income receivable from such investments, for a period of less than 365 days.

**OR**

\*I am / We are the beneficial owner of the investments made by me/us in the shares of CESC Limited and also any income receivable from such investments, for an uninterrupted period of 365 days or more including the date of payment of the dividends.

**OR**

\*I am / We are the beneficial owner of the investments made by me/us in the shares of CESC Limited and also any income receivable from such investments, for a period of more than '.....' days [required period of days under the relevant Double Taxation Avoidance Agreement].

- vi. I / We further declare that I / we have the right to use and enjoy the dividend received / receivable from the above shares and such right is not constrained by any contractual and / or legal obligation to pass on such dividend to another person.
- vii. I / We further declare that I / We are eligible to claim benefit of the tax treaty between India and .....**[Name of the Country of residence of shareholder]** including satisfaction of the Limitation of Benefits clause (wherever applicable).
- viii. I / We undertake to intimate CESC Limited immediately in case of any alteration in the aforesaid declaration.
- ix. I, **[.....]**, hereby declare that the contents above are correct, complete and truly stated.

**(Name, designation & signature of Non-resident Shareholder)**

**Company Seal (if applicable)**

Date: **[.....]**

Place: **[.....]**

Address:

**[.....]**

Email : **[.....]**

Telephone: **[.....]**

Tax identification number (country of residence): **[.....]**

**Notes:**

- 1. \*Delete whichever is not applicable.

**DECLARATION FOR FOREIGN INSTITUTIONAL INVESTORS / FOREIGN PORTFOLIO INVESTORS**

Date: ....., 2021

To  
CESC Limited,

Subject: Declaration regarding registration number and nature

I / We, [.....] do hereby solemnly declare as follows:

- a. I / We, am / are registered as a Foreign Institutional Investor/ Foreign Portfolio Investor with Securities Exchange Board of India ('SEBI') holding the registration number ..... and complying with all regulations as prescribed by SEBI during the year 2020-21.
- b. I am / We are registered with SEBI under the status as \*Individual / \*Corporate / \*Trust and have obtained the necessary certificates as prescribed.

(Name, designation & signature of the Shareholder)

Company/Trust Seal (if applicable)

Date: .....

Place: .....

Address:

.....

Email: .....

Telephone: .....

Tax identification number (country of residence): .....

**Notes:**

- 1. \*Delete whichever is not applicable.

**DECLARATION FOR ALTERNATIVE INVESTMENT FUND - CATEGORY III LOCATED IN INTERNATIONAL FINANCIAL SERVICES CENTRE**

Date: ....., 2021

To  
CESC Limited,

Subject: Declaration regarding registration number and nature

I / We, [.....] do hereby solemnly declare as follows:

- a. I / We, am / are registered with Securities Exchange Board of India ('SEBI') as a Category III Alternative Investment Fund, holding the registration number ..... and complying with all regulations as prescribed by SEBI during the year 2020-21.
- b. I am / We are registered with SEBI under the status as \*Limited Liability Partnership/ \*Body Corporate or Company / \*Trust and have obtained the necessary certificates as prescribed.
- c. I / We are located in any International Financial Services Centre.
- d. I/ We further declare that all the units of the Alternative Investment Fund are held by non-residents other than unit held by a sponsor or manager.

(Name, designation & signature of the Shareholder)

Trust/ Company/ Limited Liability Partnership Seal (if applicable)

Date: .....

Place: .....

Address:

.....

Email: .....

Telephone: .....

PAN/Tax identification number (country of residence): .....

**Notes:**

- 1. \*Delete whichever is not applicable.

[To be provided on Shareholder's Letter head]

Annexure 9

**DECLARATION FOR SOVEREIGN WEALTH FUNDS**

*(To be declared by non-resident shareholder as prescribed under section 10(23FE) of the Income-tax Act, 1961 for NIL deduction on payment of dividend)*

Date: .....,2021

To  
CESC Limited,

Subject: Declaration regarding fulfillment of prescribed conditions under section 10(23FE) of the Income tax Act, 1961

We, [.....] do hereby solemnly declare as follows:

- We certify that we are compliant with the conditions as stipulated under provisions of section 10(23FE) of the Act during the year 2020-21.
- We also certify that we comply with the conditions laid down in the notification number ..... issued by CBDT dated ..... (DD-MM-YYYY).

[Name, designation & signature of Non-resident Shareholder]

Company Seal (if applicable)

Date: [.....]

Place: [.....]

Address:  
[.....]

Email : [.....]

Telephone: [.....]

Tax identification number (country of residence): [.....]

[To be provided on Shareholder's Letter head]

Annexure 10

**DECLARATION FOR PENSION FUNDS**

*(To be declared by non-resident shareholder as prescribed under section 10(23FE) of the Income-tax Act, 1961 for NIL deduction on payment of dividend)*

Date: ....., 2021

To  
CESC Limited,

Subject: Declaration regarding fulfillment of prescribed conditions under section 10(23FE) of the Income tax Act, 1961

We, [.....] do hereby solemnly declare as follows:

- We certify that we are compliant with the conditions as stipulated under provisions of section 10(23FE) of the Act during the year 2020-21.
- We also certify that we comply with the conditions laid down in Rule 2DB of Income-tax Rules, 1962 (*notified vide Notification No. 67/2020 [F. No. 370142/28/2020-TPL] / GSR 508(E)*).

**(Name, designation & signature of Non-resident Shareholder)**

Company Seal (if applicable)

Date: [.....]

Place: [.....]

Address:  
[.....]

Email: [.....]

Telephone: [.....]

Tax identification number (country of residence): [.....]

**DECLARATION FOR WHOLLY OWNED SUBSIDIARY OF ABU DHABI INVESTMENT AUTHORITY**

*(To be declared by non-resident shareholder as prescribed under section 10(23FE) of the Income-tax Act, 1961 for NIL deduction on payment of dividend)*

Date: ....., 2021

To  
CESC Limited,

Subject: Declaration regarding fulfillment of prescribed conditions under section 10(23FE) of the Income tax Act, 1961

I / We, [.....] do hereby solemnly declare as follows:

- We are resident of United Arab Emirates (UAE) and are a wholly owned subsidiary of Abu Dhabi Investment Authority.
- We also certify that the investment made by us is directly / indirectly out of the funds owned by the Government of UAE.
- We certify that we are compliant with the conditions as stipulated under provisions of section 10(23FE) of the Act during the year **2020-21**.

[Name, designation & signature of Non-resident Shareholder]

Company Seal (if applicable)

Date: [.....]

Place: [.....]

Address:  
[.....]

Email: [.....]

Telephone: [.....]

Tax identification number (country of residence): [.....]