

Declaration by an Alternative Investment Fund (AIF) for non-deduction of tax at source u/s. 393(1) [Table: Sl. No. 7] of the Income Tax Act, 2025

(On the letterhead of the Fund)

I, _____; in the capacity of _____ of _____ (*Specify the name and address of the Fund*); hereby declare that:

a. The said Fund is established or incorporated in India in the form of _____ (specify the Status i.e. Trust, company, LLP etc.) which has been granted certificate of registration as a category I or category II Alternative Investment Fund (strike out whichever is not applicable) and is regulated under SEBI (Alternative Investment Fund) Regulations, 2012, made under SEBI Act, 1992. A self-attested copy of registration certificate is enclosed.

b. The said Fund fulfills all the conditions prescribed under section 224(10)(a) of the Act in order to qualify as an "Investment Fund".

c. The said Fund holds _____ equity shares of NOCIL Limited, bearing Folio No. ____ to ____.

d. Accordingly, it is further declared that the dividend income distributed or paid by M/s. NOCIL Ltd. (the Company) during the tax year ending on 31st March, 2027 in respect of shares held by the said Fund is exempt under Schedule V(1) of the Act.

e. In view of the same, it is requested that no deduction of tax under section 393(1) [Table: Sl. No. 7] of the Act be made, in view of the provisions contained in section 393(4) of the Act and the Notification issued by the Central Board of Direct Taxes (CBDT) bearing no. 51 of 2015 dated 25.06.2015.

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

Name and Signature of the person providing the information

Place:

Encl: As above