



**Hindustan Copper Limited**  
(CIN: L27201WB1967GOI028825)

Regd. Office: 'Tamra Bhavan', 1, Ashutosh Chowdhury Avenue, Kolkata - 700 019  
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**Communication to Shareholders- Intimation of Tax Deduction on Dividend for FY 2021-22**

Sir / Madam,

We are pleased to inform that Board of Directors of Hindustan Copper Ltd (HCL / the Company) in its meeting held on 28<sup>th</sup> May, 2022 has recommended payment of dividend at the rate of Rs.1.16 per equity share of face value of Rs. 5/- each equivalent to 30.01% of PAT or 23.20% on paid up capital of the Company for FY 2021-22, subject to approval of the shareholders at the Annual General Meeting (AGM) which has been convened on 28<sup>th</sup> September, 2022.

As per the Income Tax Act, 1961 ("the Act"), as amended by the Finance Act, 2020, dividends paid or distributed by a Company after 1<sup>st</sup> April, 2020 shall be taxable in the hands of the shareholders. The Company is therefore required to deduct tax at source at the time of making payment of dividend for FY 2021-22. The TDS rate may vary depending on the residential status of the shareholder and the documents submitted by him to the Company in accordance with the provisions of the Act. The rate of TDS for various categories of shareholders along with required documents are provided in Table 1 and 2 below:

**Table 1: Resident Shareholders**

Category of shareholder	Tax Deduction Rate	Exemption applicability/ Documentation requirement
Any resident shareholder having valid PAN registered with respective depository participants/ RTA / Company	10%	Update the PAN if not already done with depositories (in case of shares held in Demat mode) and with the Company's Registrar and Transfer Agents - M/s C B Management Services (P) Ltd (in case of shares held in physical mode) to take benefit of applicable rate.  <b>No deduction of taxes in the following cases -</b>  (i) If dividend income to a resident Individual shareholder during FY 2022-23 does not exceed Rs. 5,000/-.  (ii) If the shareholder is exempted from TDS provisions through any circular or notification and provides an attested copy of the PAN along with the documentary evidence in relation to the same.
Resident individuals submitting Form 15G/ 15H	NIL	Shareholders providing Form 15G (Refer Annexure 1) (applicable to individuals below 60 years) / Form 15H (Refer Annexure 2) (applicable to an Individual above the age of 60 years) - on fulfilment of prescribed conditions.

Shareholder who submits the Order under section 197 of the Act	Rate provided in the order	Lower/NIL withholding tax certificate obtained from Income Tax authorities.
Insurance Companies: Public & Other Insurance Companies to whom provisions of Section 194 of the Income-tax Act, 1961 are not applicable.	NIL	(a) Self-declaration that it has full beneficial interest with respect to the shares owned by it; <b>(Refer Annexure 3)</b> (b) Documentary evidence that the provisions of section 194 of the Act are not applicable; and (c) Self-attested copy of PAN Card.
Govt. of India, Corporation established by or under a Central Act which is, under any law for the time being in force, exempt from income-tax on its income (Section 196)	NIL	Self-declaration specifying the specific Central Act under which such corporation is established and that their income is exempt under the provisions of Income Tax Act, 1961 along with a self-attested copy of the PAN card and registration certificate
Mutual Funds specified u/s 10(23D) & covered under Section 196 of the Income-tax Act, 1961	NIL	(a) Self-declaration stating that the shareholder is <b>(Refer Annexure 3)</b> - a Mutual Fund as specified in Section 10(23D) of the Income-tax Act, 1961; - is covered by Section 196(iv) of Income-tax Act, 1961; and - has full beneficial interest with respect to the shares owned by it. (b) Self-attested copy of registration certificate; and (c) Self-attested copy of PAN Card
Alternative Investment fund as defined in Clause (a) of Explanation 1 of Sec 115UB of the Act	NIL	(a) Self-declaration stating that the shareholder is <b>(Refer Annexure 3)</b> - Category I or Category II Alternative Investment Fund and is regulated by the Securities and Exchange Board of India; - is covered by Notification No. 51/2015 dated 25th June, 2015; - its income is exempt under section 10(23FBA) of the Act; and - has full beneficial interest with respect to the shares owned by it. (b) Self-attested copy of registration certificate; and (c) Self-attested copy of PAN Card
Other resident shareholders without	20%	Update the PAN if not already done with depositaries (in case of shares held in Demat mode) and with the Company's Registrar and Transfer Agents - M/s C B Management Services

registration of PAN or having invalid PAN	(P) Ltd (in case of shares held in physical mode).
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**Table 2: Non-resident Shareholders**

[Generally, tax shall be deducted at source @ 20% (plus applicable surcharge and cess) on dividend paid to non-resident shareholders, in accordance with the provisions of Section 195 of the Act at applicable rates in force and Section 196D of the Act.]

Category of shareholder	Tax Deduction Rate	Exemption applicability/ Documentation requirement
Shareholder who submits the Order under Section 197 of the Act	Rate provided in the Order	Lower/NIL withholding tax certificate obtained from Income Tax authorities.
Other Non-Resident shareholders  (this includes Foreign Companies, Foreign Institutional Investors (FIIs), Foreign Portfolio Investors (FPIs), Bodies Corporate, NRI, Foreign Nationals and other foreign entities)	20% (plus applicable surcharge and cess)  OR  Tax Treaty Rate (whichever is lower)	Documents required to claim treaty benefits:  (i) Self-attested copy of the PAN allotted by the Indian Income-tax authorities, if any. In case, PAN is not available, the non-resident shareholder shall furnish (a) name, (b) email id, (c) contact number, (d) address in residency country, (f) Tax Identification Number of the residency country (ii) Self-attested copy of Tax Residency Certificate (TRC) obtained from the tax authorities of the country of which the shareholder is tax resident, evidencing and certifying shareholder's tax residency status during FY 2022-23. (iii) Completed and duly signed Self-declaration in Form 10F (to be furnished and verified electronically). (Refer Annexure 4)  (iv) Self-declaration in the prescribed format certifying on the following points (Refer Annexure 5):  <ul style="list-style-type: none"> <li>- Shareholder is and will continue to remain a tax resident of the country of its residence during the Financial Year 2022-23;</li> <li>- Shareholder is eligible to claim the beneficial DTAA rate for the purposes of tax withholding on dividend declared by the Company;</li> <li>- Shareholder has no reason to believe that its claim for the benefits of the DTAA is impaired in any manner;</li> <li>- Shareholder is the ultimate beneficial owner of its shareholding in the Company and dividend receivable from the Company; and</li> <li>- Shareholder does not have a taxable presence or a permanent establishment in India during the Financial Year 2022-23.</li> </ul> The Company will apply the beneficial Tax Treaty rates at the time of tax deduction/ withholding tax on

		dividend amounts only upon receipt of the completeness of the documents submitted by the Non-Resident shareholder and subject to review and satisfaction of the Company. The Company in its sole discretion reserves the right to call for any further information, if so required.
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**Note:**

1. Resident shareholders may please note that recording of the valid Permanent Account Number (PAN) for the registered Folio/DP id- Client Id is mandatory. In absence of a valid PAN, the tax will be deducted at a higher rate of 20% as per Section 206AA of the Act.
2. Shareholders holding shares under multiple accounts under different status/ category (e.g. Resident and Non-Resident) 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.
3. For Shareholders who are identified as "Specified Persons" under Sec 206AB of the Act, higher tax rate as applicable would be deducted if

- a. shareholder has not filed return of income for the assessment year immediately prior to the previous year in which tax is required to be deducted, for which the time limit of filing return of income under sub-section (1) of section 139 has expired; and
- b. subjected to tax deduction/ collection at source in aggregate amounting to INR 50,000 or more in such immediate previous year.

For the purpose of TDS, Company will verify the status (i.e., Specified Person or not) from the Government enabled online facility and deduct TDS accordingly. It may be noted that as per sections 206AB, the specified persons shall not include a non-resident who does not have a permanent establishment in India.

4. In terms of Rule 37BA of Income Tax Rules 1962, if the dividend income on which tax has been deducted at source is assessable in the hands of a person other than the deductee, then deductee should file declaration with Company in manner prescribed by Rules.
5. Further, since the TDS/ Withholding rates are different for resident and non-resident shareholders, you are requested to update your Residential Status with your Share Transfer Agent/ Depository Participant for the FY 2022-23, which will be considered for determining tax rates as per the provisions of the Act. No subsequent requests for any change in the Residential Status considered as on the record date, will be entertained by the company.

**Submission of Declarations and other Documents:**

Kindly note that the documents and annexures (such as Form 15G/ 15H and other documents) as explained above duly filled and signed to be uploaded by shareholders on or before 23<sup>rd</sup> September, 2022 directly at the website of RTA, M/s C B Management Services (P) Ltd at <http://www.cbmsl.com/investor-parlour> and in case of any difficulty be sent to their email ID at [rta@cbmsl.com](mailto:rta@cbmsl.com) or email ID of the Company at [investors\\_cs@hindustancopper.com](mailto:investors_cs@hindustancopper.com).

Kindly note that no communication/documents on the tax determination / deduction shall be considered post 11:59 PM (IST) of 23<sup>rd</sup> September, 2022.

Please note that if no communication on the tax determination/ deduction is received and/ or your PAN details are not available on or before 23<sup>rd</sup> September, 2022 then the Company may deduct the tax

at a higher rate, if dividend is so declared by the Company. Shareholders may claim the appropriate refund in the Return of Income filed with your respective Tax Authorities for the tax so deducted.

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(s), such Shareholder(s) will be responsible to indemnify the Company and also provide the Company with all information/documents and co-operation in any assessment/ appellate proceedings.

**Updation of PAN, Email ID, Mobile, Bank and other details**

Shareholders are requested to verify / update their PAN, Email address for communication, Mobile number, Bank details etc.

(a) For shares held in Demat form with the Depository Participants

(b) For shares held in Physical form with the Company and its RTA M/s. C B Management Services (P) Ltd through email to [rta@cbmsl.com](mailto:rta@cbmsl.com) or [investors\\_cs@hindustancopper.com](mailto:investors_cs@hindustancopper.com) along with supporting documents.

Shareholders, whose valid PAN is updated, will be able to see the credit of TDS in Form 26AS, which can be downloaded from their e-filing account at <https://www.incometax.gov.in/iec/foportal/>.

We request your cooperation in this regard.

Yours faithfully,



C S Singh  
ED (Co Secretary)  
FCS 2570

Date: 30.8.2022

Place: Kolkata

Encl: As stated above.

***Disclaimer: This communication shall not be treated as an advice from the Company or its Registrar & Transfer Agent. Shareholders should obtain the tax advice related to their tax matters from a tax professional***

<b>Name of the Company</b> HINDUSTAN COPPER LIMITED	<b>Dp. Id – Client Id/ Folio No.</b>
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**INCOME-TAX RULES, 1962****FORM NO. 15G**

[See section 197A(1), 197A(1A) and rule 29C]

**Declaration under section 197A(1) and section 197A(1A) to be made by an individual or a person (not being a company or firm) claiming certain incomes without deduction of tax**

**PART I**

1. Name of Assessee (Declarant)		2. PAN of the Assessee <sup>1</sup>		
3. Status <sup>2</sup>	4. Previous year (P.Y.) <sup>3</sup> (for which declaration is being made)		5. Residential Status <sup>4</sup>	
6. Flat/Door/Block No.	7. Name of Premises	8. Road/Street/Lane	9. Area/Locality	
10. Town/City/District	11. State	12. PIN	13. Email	
14. Telephone No. (with STD Code) and Mobile No.	15. (a) Whether assessed to tax under the Income-tax Act, 1961 <sup>5</sup> (b) If yes, latest assessment year for which assessed		Yes <input type="checkbox"/>	No <input type="checkbox"/>
16. Estimated income for which this declaration is made		17. Estimated total income of the P.Y. in which income mentioned in column 16 to be included <sup>6</sup>		
18. Details of Form No. 15G other than this form filed during the previous year, if any <sup>7</sup>				
Total No. of Form No. 15G filed		Aggregate amount of income for which Form No. 15G filed		
19. Details of income for which the declaration is filed				
Sl. No.	Identification number of relevant investment/account, etc <sup>8</sup>	Nature of income	Section under which tax is deductible	Amount of income

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

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

\*I/We.....do hereby declare that to the best of \*my /ou 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 31-MAR-2023 relevant to the assessment year 2023-2024.will be *nil*. \*I/We also declare that \*my/ou \*income/incomes referred to in column16 \*and the aggregate amount of \*income/income: referred to in column 18 for the previous year ending on 31-MAR-2023. relevant to the assessment year 2023-2024 will not exceed the maximum amount which is not charge-able to income-tax.

Place: .....

.....

Date:.....

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

1. Substituted by IT (Fourteenth Amdt.) Rules 2015, w.e.f. 1-10-2015. Earlier Form No.15G was inserted by the IT (Fifth Amdt.)Rules, 1982, w.e.f. 21-6-1982 and later on amended by the IT (Fifth Amdt.) Rules, 1989, w.r.e.f. 1-4-1988, IT (Fourteenth Amdt. Rules, 1990, w.e.f. 20-11-1990 and IT (Twelfth Amdt.) Rules, 2002, w.e.f. 21-6-2002 and substituted by the IT (Eighth Amdt.) Rules, 2003, w.e.f. 9-6-2003 and IT (Second Amdt.)Rules, 2013, w.e.f. 19-2-2013.

**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)	

Place: .....

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

\*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 197 A (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.

Name of the Company	Dp. Id – Client Id/ Folio No.
HINDUSTAN COPPER LIMITED	

**<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 Number or Aadhaar Number 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	
11. PIN		12. Email		13. Telephone No. (with STD Code) and Mobile No.	
14 (a) Whether assessed to tax <sup>4</sup> :				Yes	No
(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*

1. 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>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 31-MAR-2023 relevant to the assessment year 2023-2024 will be *nil*.

*Place*:.....

*Date* :.....

Signature of the Declarant Signature

## 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. Permanent Account Number or Aadhaar Number 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)	

Place: .....

Date: ..... *Signature of the person responsible for paying the income referred 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.]*

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

Date:

To  
Hindustan Copper Limited  
Tamra Bhavan,  
1, Ashutosh Chowdhury Avenue,  
Kolkata 700 019

**Subject: Declaration regarding Category and Beneficial Ownership of shares**

**Ref: PAN –**

**Folio Number / DP ID/ Client ID –**

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

1. I/We, \_\_\_\_\_, 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 2022-March 2023 (Indian Fiscal Year).
2. I/We hereby declare that (Select Applicable)
  - We are **Insurance Company** and are the beneficial owner of the share/shares held in the Company; and we are submitting self-attested copy of PAN Card.
  - We are **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 PAN Card and registration certificate.
  - We are **Alternative Investment fund** 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 and are governed by SEBI regulations as Category I or Category II AIF; and we are submitting self-attested copy of the PAN card and registration certificate.
  - We are **New Pension System Trust** established in India and are the beneficial owner of the share/shares held in the Company; and our income is exempt under Section 10(44) of the Act and being regulated by the provisions of the Indian Trusts Act, 1882; and we are submitting self-attested copy of the PAN card and registration certificate, as applicable.
  - We are \_\_\_\_\_ and are the beneficial owner of the share/shares held in the Company; and are not subject to withholding tax under section 194/ 196/ 197A of the Income Tax Act; and we are submitting self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN card.
3. I/ We hereby declare that I/we have duly filed return of income, if applicable as per the provisions of the Income-tax Act, 1961, for the assessment year relevant to the previous years immediately prior to the previous year in which tax is required to be deducted, for which the time limit of filing return of income under sub-section (1) of section 139 of the Act has expired.

4. 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.
5. I/ We further indemnify the Company for any penal consequences arising out of any acts of commission or omission initiated by the Company by relying on my/ our above averment.

Thanking you.

Yours faithfully,

For

~~Signature~~

Authorized Signatory

*Note: Kindly strikethrough whichever is not applicable*

## 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 2022-23 \*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>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	:	2022-23
(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 today the ..... day of .....

*Signature of the person providing the information*

*Place:* .....

**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.

Date:

To  
Hindustan Copper Limited  
Tamra Bhavan,  
1, Ashutosh Chowdhury Avenue,  
Kolkata 700 019

**Subject: Declaration regarding Tax Residency and Beneficial Ownership of shares**

**Ref: PAN –**

**Folio Number / DP ID/ Client ID –**

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

1. I / We, \_\_\_\_\_, holding share/shares of the Company as on the record date, hereby declare that I am /we are tax resident of \_\_\_\_\_ for the period April 2022-March 2023 (Indian Fiscal Year) as per tax treaty between India and \_\_\_\_\_ (hereinafter referred to as 'said tax treaty') and do not qualify as a 'resident' of India under section 6 of the Indian Income-tax Act, 1961.
2. I / We hereby declare that, I am /we are the beneficial owner of the share/shares held in the Company as well as the dividend arising from such shareholding; and 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.
3. I/We confirm that I/We are entitled to claim the benefits under the Treaty as modified by the multilateral convention to implement tax treaty related measures to prevent base erosion and profit shifting (MLI) including but not limited to the Principal Purpose Test (PPT), limitation of benefit clause (LOB), period of holding of shares etc. as applicable. I/ We further confirm that we are eligible to claim relief under the said DTAA in terms of section 90(2) r.w.s. 90(4) of the Income - tax Act, 1961
4. I/We hereby furnish a copy of valid Tax Residency Certificate dated \_\_\_\_\_ having Tax Identification number \_\_\_\_\_ issued by \_\_\_\_\_ along with a copy of Form 10F duly filled and signed for the period April 2022-March 2022.
5. I/We further declare that I/we do not have and will not have a Permanent Establishment ('PE') in India in terms of Article \_\_\_\_ of the DTAA and the amount paid/ payable to us, in any case, shall not be attributable to any 'PE,' any taxable presence or fixed base in India as per the said tax treaty during the period April 2022-- March 2023.
6. We confirm that active business of \_\_\_\_\_ (Company Name) is outside India and we does not constitute Place of Effective Management ('POEM') in India. Further, we confirm that more than 50% of total assets, employees of the company and payroll expense attributable to the employees is situated/ incurred outside India.

7. I/ We hereby declare that we have duly filed return of income, if applicable as per the provisions of the Income-tax Act, 1961, for the assessment year relevant to the previous year immediately prior to the previous year in which tax is required to be deducted, for which the time limit of filing return of income under sub-section (1) of section 139 of the Act has expired.
8. I/ We further indemnify the Company for any penal consequences arising out of any acts of commission or omission initiated by the Company by relying on my/ our above averment.
9. 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.

The shareholders are required to provide a Declaration strictly as per the specified format given above, failing which the Company reserves the right to deny the Treaty benefits.

Thanking you.  
Yours faithfully,

For \_\_\_\_\_  
Chairman of Board

Authorized Signatory \_\_\_\_\_

Contact address: \_\_\_\_\_ [Please insert]

Email address: \_\_\_\_\_ [Please insert]

Contact Number: \_\_\_\_\_ [Please insert]

Tax Identification Number \_\_\_\_\_ [Please insert]

*Note: Kindly strikethrough whichever is not applicable*

**Information to be provided under sub-rule (2) of rule 37BC of Income-tax Rules, 1962:**

I ..... (Person signing this form) in the capacity of ..... (designation of the person signing the form) do provide the following information, relevant to the previous year 2022-2023 in my case/in the case of ..... for the purposes of sub-rule (2) of rule 37BC (Relaxation from deduction of tax at higher rate under section 206AA) —

<i>Sl. No.</i>	<i>Nature of information</i>	<i>:</i>	<i>Details#</i>
(i)	Name, e-mail id and contact number of the Non-resident	:	(a) Name: (b) E-mail id: (c) Contact Number:
(ii)	Address of the assessee in the country or territory outside India of which Non-resident is resident of	:	.....
(iii)	Certificate of Tax Residency attached (Yes/No)	:	.....
(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	:	.....

We undertake to indemnify for any tax liability (including but not limited to interest and penalty) that may arise on you in future on account of non-deduction of tax at source based on the above declaration furnished by me/us.

Place: .....

Date: .....

.....

Signature & Seal