(on the letterhead of the shareholder)

**Annexure J**

# Declaration under section 199 read with Rule 37BA of the Income-tax Rules, 1962

Date: \_\_\_\_\_\_

To

InterGlobe Aviation Ltd

# Folio No./ Demat Account No.: \_\_\_\_\_\_\_\_\_

**Name of the shareholder :** \_\_\_\_\_\_\_\_\_

# PAN : \_\_\_\_\_\_\_\_\_\_\_\_\_\_

Dear Sir/Madam,

**Re:** Declaration under section 199 of the Income-tax Act, 1961 and Rule 37BA of the Income-tax Rules, 1962 for providing credit of taxes deducted at source to other person for the financial year 2025-26 (ending on March 31, 2026).

# Declaration

I/We, <NAME OF RECIPIENT OF DIVIDEND>, having registered office at <ADDRESS OF RECIPIENT> and PAN <PAN OF RECIPIENT>, are holding <NUMBER OF SHARES > shares of your company and entitled to dividend declared by you of Rs. <INSERT AMOUNT OF DIVIDEND>. In this regards we declare and state as under –

* The aforesaid dividend income belongs to and is assessable (taxable) in the hands of our

<MENTION RELATION WITH THE ACTUAL OWNER VIZ. CLIENT/RELATIVE>, who are the

actual holders and beneficial owners of the shares, and accordingly, the same has been transferred to the respective < MENTION RELATION WITH THE ACTUAL OWNER VIZ. CLIENT/RELATIVE> account by us. Accordingly, the Tax Deducted at Source (“TDS”) credit is to be reflected by your Company in the name of < MENTION RELATION WITH THE ACTUAL OWNER VIZ. CLIENT/RELATIVE> in accordance with Rule 37BA of the Income-tax Rules, 1962 (“the Rules”).

* List of the < MENTION RELATION WITH THE ACTUAL OWNER VIZ. CLIENT/RELATIVE> in

whose favour TDS is to be reported on the Dividend Income received in FY 2025-26 in accordance with Rule 37BA of the Rules is as follows

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Sr No** | **Name of the Actual/beneficial Owner** | **PAN or the declaration/ documents provided at time of Dividend****distribution** | **Address** | **Email Address** | **Dividend Amount (Net Receipt)** | **Number of shares** | **Tax Deducted and Deposited on Dividend** | **Reason for giving credit** |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |

* I/We, <NAME OF THE RECIPIENT>, undertake that we will not claim credit of any TDS on the aforesaid amount of dividend transferred to the <MENTION RELATION WITH THE ACTUAL OWNER VIZ. CLIENT/RELATIVE> account for FY 2025-26 and the above person would be entitled to claim the same.
* We request you to kindly furnish information to the Income Tax Department in your return of TDS to correctly reflect the TDS in the name of the aforementioned persons instead of us. Thus, the TDS Credit on the dividend would appear in the name of the aforesaid person in their respective Form 26AS on the income tax portal and necessary TDS certificate would be issued in their favour.

\*I/We hereby confirm that the declarations made above are complete, true and bona fide. Yours faithfully,

# For <NAME OF RECIPIENT>

<Insert Signature>

# Authorized Signatory

# <Name/designation>

# Email address: <Please insert>

**Contact Number: <Please insert>**