

FORM 15H  
[(See Rules 29C(3))]

Declaration under Section 197A (1A) of the Income Tax Act, 1961 to be made by a persons [Not being a company or a firm] claiming receipt of interest other than "Interest on Securities" or income in respect of units without deduction of Tax

PART – 1

I/We \_\_\_\_\_ son / daughter / wife of  
to \_\_\_\_\_ resident of \_\_\_\_\_

\_\_\_\_\_ @ do hereby declares:-

1. That the sums particulars of which are given below, stand in my/our name and beneficially belong to me/us and the interest in respect of such sums and / or income in respect of units is/are not includible in the total income of any other person under section 60 to 64 of the income tax, 1961.
2. That my /our present occupation is \_\_\_\_\_
3. That the tax on my/our estimated total income including the interest other than 'Interest on Securities' and/or income in respect of units referred to in paragraph 1 computed in accordance with the provisions of the income tax Act, 1961 for the previous year ending \_\_\_\_\_ relevant to the assessment year \_\_\_\_\_ to \_\_\_\_\_ will be nil.
4. \*That I/We have been assessed to income tax at any time in the past by I/WE fall within the Jurisdiction of the Chief Commissioner or Commissioner of Income Tax \_\_\_\_\_

That I was/We were last assessed to income tax for the assessment year \_\_\_\_\_ - \_\_\_\_\_ by the Assessing Officer \_\_\_\_\_  
Circle / ward / District and the permanent account number allotted to me/us is \_\_\_\_\_

\_\_\_\_\_  
Signature of the declarant

VERIFICATION

I/We \_\_\_\_\_  
hereby declare that the contents of paragraphs 1 to 4 are true to the best of my/our knowledge and belief and nothing has been concealed therein.

Verified today the \_\_\_\_\_ day of \_\_\_\_\_ 200

\_\_\_\_\_  
Signature of the declarant

Part – II

(FOR USE BY THE PERSON TO WHOM THE DECLARATION IS FURNISHED)

1. Name and address of the person responsible for paying interest on sums or income in respect of units, as the case may be, mentioned in Paragraph 1 of declaration.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2. Date on which the declaration was furnished by the declarant.
3. Period for which interest or income in respect of units as the case may be credited / paid \_\_\_\_\_
4. Amount of interest or income in respect of units, as the case may be \_\_\_\_\_
5. Rate on which interest or income in respect of units, as the case may be is credited / paid \_\_\_\_\_

Forwarded to the Chief Commissioner or Commissioner of Income Tax \_\_\_\_\_

\_\_\_\_\_  
Signature of the person responsible  
For Paying interest other than interest on Securities  
/ income in respect of units

Place :

Date:

#### NOTES

1. @Give complete postal address
2. The declaration should be furnished in duplicate
3. \*Delete whichever is not applicable
4. \*\*Indicate the capacity in which the declaration is furnished on behalf of Hindu undivided family, association of persons etc.
5. Before signing the verification the declarant should satisfy himself that the information furnished in the declaration is true correct and complete in all respects.
6. Any persons making a false statement in the declaration shall be liable to be prosecuted under section 227 of the income tax Act, 1961 and on conviction be punishable.
  - i. in a case where the amount of tax which would have been evaded if the statement or account had been accepted as true, exceed one hundred thousand rupees with vigorous imprisonment for a term 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 for a term which shall not be less than three months but which may extend to three years and with fine.