

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 Shriin the capacity of
.....(designation) do provide the following information, relevant to the
previous year.....*in my case/in the case offor the
purposes of sub-section (5) of *section 90/section 90A:—

<i>Sr. No.</i>	<i>Nature of information</i>	<i>:</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	:	
(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.

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. [Permanent Account Number or Aadhaar Number] of the Assessee ¹		
3. Status ²	4. Previous year(P.Y.) ³ (for which declaration is being made)		5. Residential Status ⁴	
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 ⁵ : Yes <input type="checkbox"/> No <input type="checkbox"/> (b) If yes, latest assessment year for which assessed		
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 ⁶		
18. Details of Form No. 15G other than this form filed during the previous year, if any ⁷				
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. ⁸	Nature of income	Section under which tax is deductible	Amount of income

.....
Signature of the Declarant⁹

Declaration/Verification¹⁰

*I/The 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/The 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/The 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/The 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:

.....

Date:

Signature of the Declarant⁹

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. ¹¹	
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 ¹²	
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.

1. 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 or Aadhaar Number].

2. 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).

3. The financial year to which the income pertains.

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

5. 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.

6. 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.

7. 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.

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

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

10. 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.

11. 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.

12. 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.

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 ¹		3. Date of Birth ² (DD/MM/YYYY)	
4. Previous year(P.Y.) ³ (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: 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 ⁵		
17. Details of Form No.15H other than this form filed for the previous year, if any ⁶					
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. ⁷	Nature of income	Section under which tax is deductible	Amount of income	

.....
*Signature of the Declarant***Declaration/Verification⁸**

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 yearwill be *nil*.

Place:

Date:

.....
Signature of the Declarant

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. ⁹	
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 ¹⁰
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:

[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.]

Date: __/__/2026

To,
Morepen Laboratories Limited
Morepen Village, Malkumajra, Nalagarh Road, Baddi,
Solan, Himachal Pradesh-173205

Sub: Declaration under Rule 37BA

We.....,are currently holding shares of Morepen Laboratories Limited on behalf of We understand that Morepen Laboratories Limited has declared a final dividend of ₹ 0.20/- per equity share of the face value of ₹ 2/- each for the financial year ended 31st March 2025 and shall soon be paying the same to us, as we are a shareholder in books of Morepen Laboratories Limited.

We hereby declare that said dividend income on the shares **belongs to and is assessable** in hands of below-mentioned shareholders who are actual beneficial owners and entitled to receive such dividend income. Thus we request you to deduct tax on such dividend income in the name of the said shareholders and report the dividend income against the PAN of the respective shareholders.

Details about the shareholders to whom shares and dividend income belongs and credit to be given are as follows:

Sr. No.	Name (Shareholder)	Address	PAN	No. of Shares held by us	Expected Dividend amount

We undertake and confirm that dividend to be received by us for the above does not belong to us and we shall not claim credit of the TDS applied on the said income.

We request that while furnishing the information to the Income-tax Department in your TDS statement/return, the details of dividend income and corresponding TDS on the same should be stated in name of the above mentioned shareholders instead of us.

On the letterhead of Custodian

The above declaration is in terms of Section 199 of the Income-tax Act, 1961 read with Rule 37BA(2) of the Income-tax Rules, 1962 and is based on which tax is deducted at source by the Company it would be in due compliance of law by the Company.

We seek your co-operation in this regard.

Thanking you,
Yours faithfully

For _____

Signature of Authorised Person

Name: _____

Designation: _____

<On letterhead of the shareholder>

To be printed on the letterhead of the Resident shareholder (other than individual) who wishes to avail of Nil or Lower rate of tax on dividend declared by Morepen Laboratories Limited

Date - <<insert date>>

To,
Morepen Laboratories Limited
Morepen Village, Malkumajra, Nalagarh Road, Baddi,
Solani, Himachal Pradesh-173205

Subject: Declaration regarding Category and beneficial ownership of shares

Ref: PAN – Mention PAN of Shareholder

Folio Number / DP ID/ Client ID – Mention 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 **Morepen Laboratories Limited** (“the Company”), I / We hereby declare as under:

1. We, <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 1 April 2025 to 31 March 2026.

2. We hereby certify 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 and certificate of registration with IRDA. The provisions of section 194 of the Income Tax Act, 1961 are not applicable to us.

We are < specify the code of the category of entity as per Annexure A)> **a 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, and are the beneficial owner of the share/shares held in the Company.

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 certificate of registration of Mutual Fund with SEBI.

We are Category I / Category II **Alternative Investment fund (AIF)** regulated by SEBI (AIF) Regulations, 2012, 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 certificate of registration of AIF with SEBI.

We are notified by the CBDT *vide* CBDT Circular/ Notification No. _____ dated **(please mention circular/ notification reference)** for Nil or lower rate of tax on dividend payment on shares beneficially owned by us; and we are submitting self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN card.

Please mention the rate of TDS as per circular/ notification

Please mention the maximum amount during the year on which this Nil/ lower rate of TDS is applicable

<On letterhead of the shareholder>

Nil or lower withholding tax certificate from the income-tax authorities under section 197 of the Act.

Please mention the rate of TDS as per the certificate

Please mention the maximum amount during the year on which this Nil/ lower rate of TDS is applicable

3. 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.
4. I/ We hereby declare that I/we have duly furnished the return of income for the assessment year relevant to the previous year immediately preceding the financial year in which tax is required to be deducted, for which the time limit for furnishing the return of income under sub-section (1) of section 139 has expired and the aggregate of tax deducted at source and tax collected at source in his case is rupees fifty thousand or more in the said previous year.
5. I/We hereby confirm that the above declaration is true and correct and should be considered to be applicable to all DP ID & Client ID linked with the PAN_____<< PAN of the shareholder >>.

For..... <<Name of the shareholder>>

Authorized Signatory
Name and Designation:

Annexure A

Category of the Entity whose income is exempt from tax as per section 10 of the Act and is notified by the CBDT for Nil TDS as per CBDT circular No. 18/2017 dated 29 May 2017:

- (i) “local authority”, as referred to in the Explanation to clause (20);
- (ii) Regimental Fund or Non-public Fund established by the armed forces of the Union referred to in clause (23AA);
- (iii) Fund, by whatever name called, set up by the Life Insurance Corporation of India on or after 1st August, 1996, or by any other insurer referred to in clause (23AAB);
- (iv) Authority (whether known as the Khadi and Village Industries Board or by any other name) referred to in clause (23BB);
- v) Body or authority referred to in clause (23BBA);
- (vi) SAARC Fund for Regional Projects set up by Colombo Declaration referred to in clause (23BBC);
- (vii) Insurance Regulatory and Development Authority referred to in clause (23BBE);
- (viii) Central Electricity Regulatory Commission referred to in clause (23BBG);
- (ix) Prasar Bharati referred to in clause (23BBH);
- (x) Prime Minister’s National Relief Fund referred to in sub-clause (i), Prime Minister’s Fund (Promotion of Folk Art) referred to in sub-clause (it), Prime Minister’s Aid to Students Fund referred to in sub-clause (iii), National Foundation for Communal Harmony referred to in sub-clause (ilia), Swachh Bharat Kosh referred to in sub-clause (iiiiaa), Clean Ganga Fund referred to in sub-clause (iiiiaaa) of clause (23C);
- (xi) Provident fund to which the Provident Funds Act, 1925 (19 of 1925) referred to in sub-clause (i), recognized provident fund referred to in sub-clause (ii), approved superannuation funds referred to in sub-clause (iii), approved gratuity fund referred to in sub-clause (iv) and funds referred to in sub-clause (v) of clause (25);
- (xii) Employees’ State Insurance Fund referred to in clause (25A);
- (xiii) Agricultural Produce Marketing Committee referred to in clause (26AAB);
- (xiv) Corporation, body, institution or association established for promoting interests of members of Scheduled Castes or Scheduled Tribes or backward classes referred to in clause (26B);
- (xv) Corporation established for promoting interests of members of a minority community referred to in clause (26BB);
- (xvi) Corporation established for welfare and economic upliftment of ex-servicemen referred to in clause (26BBB);
- (xvii) New Pension System Trust referred to in clause (44).

Date - <<insert date>>

To

Morepen Laboratories Limited
Morepen Village, Malkumajra, Nalagarh Road, Baddi,
Solan, Himachal Pradesh-173205

Subject: Declaration for claiming tax treaty benefits on dividend income for the period April 2025-March 2026 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 **Morepen Laboratories 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 and continue to be tax resident of <**country name**> for the period April 2025-March 2026 (Indian Fiscal Year) as per tax treaty between India and <**country name**> (hereinafter referred to as 'said tax treaty') read with the provisions laid down in Multilateral Instrument (MLI), wherever applicable.
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), Simplified Limitation of Benefits (SLOB), period of holding of shares etc. as applicable.
4. I/We specifically confirm that my affair / affairs were not arranged such that the main purpose or the principal purpose thereof was to obtain tax benefits available under the applicable tax treaty.
5. I/We hereby furnish a copy of valid Tax Residency Certificate dated _____ having Tax Identification number _____ issued by _____ along with a acknowledged copy of e-Form 10F duly filled and signed for the period April 2025-March 2026.
6. I/We further declare that I/we do not have and will not have any taxable presence, fixed base or Permanent Establishment in India as per the said tax treaty read with the provisions laid down in MLI, wherever applicable, during the period April 2025 – March 2026.
7. I/We will inform immediately the Company if there is any change in the status.

<On letterhead of the shareholder>

8. I/We confirm that I/We have not entered into an impermissible avoidance arrangement i.e. an arrangement, the main purpose or one of the main purposes of which is to obtain a tax benefit and it (a) creates rights, or obligations, which are not ordinarily created between persons dealing at arm's length (b) results, directly or indirectly, in the misuse, or abuse, of the provisions of this Act (c) lacks commercial substance or is deemed to lack commercial substance under section 97, in whole or in part; or (d) is entered into, or carried out, by means, or in a manner, which are not ordinarily employed for bona fide purposes.

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

10. 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 *Name of the shareholder*

<<*insert signature*>>

Authorized Signatory - Name and designation

Contact address: _____ [Please insert]

Email address: _____ [Please insert]

Contact Number: _____ [Please insert]

Tax Identification Number _____ [Please insert]

Note 1: Kindly strikethrough whichever is not applicable

2: In cases of non-individual shareholders, declaration to be printed on the letterhead