



मंगलूर रिफाइनरी एण्ड पेट्रोकेमिकल्स लिमिटेड  
MANGALORE REFINERY AND PETROCHEMICALS LIMITED

अनुसूची 'अ' के अंतर्गत भारत सरकार का उद्यम, SCHEDULE 'A' GOVT. OF INDIA ENTERPRISE.  
(ऑयल एण्ड नेचुरल गैस कॉरपोरेशन लिमिटेड की सहायक कंपनी, A SUBSIDIARY OF OIL AND NATURAL GAS CORPORATION LIMITED)  
आई.एस.ओ. 9001, 14001 एवं 50001 प्रमाणित कंपनी, AN ISO 9001, 14001 AND 50001 CERTIFIED COMPANY.  
सीआईएन/CIN : L23209KA1988GOI008959 / वेबसाइट Website : www.mrpl.co.in

January 24, 2024

<b>Listing Compliance</b> <b>BSE Limited</b> <b>Scrip Code: 500109, ISIN: INE103A01014</b>	<b>The Compliance &amp; Listing Department</b> <b>National Stock Exchange of India Limited</b> <b>Symbol: MRPL, Series: EQ, ISIN: INE103A01014</b>
--	--

Dear Sir/Madam,

**Subject: E-mail Communication to members of Mangalore Refinery and Petrochemicals Limited  
- Deduction of tax at source on 10% Interim Dividend for the Financial Year 2023-24**

Further to our communication dated January 22, 2023 in terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 regarding declaration of 10% Interim Dividend for the financial year 2023-24, please find enclosed herewith, the e-mail communication sent on January 24, 2024, to the members of the Company whose dividends will be liable for TDS as per Income Tax Act 1961.

The communication is also hosted on website of the Company.

You are requested to take this information on record.

Thanking You,

Yours faithfully  
For Mangalore Refinery and Petrochemicals Limited

Premachandra Rao G  
Company Secretary and Compliance Officer

Encl: A/a



मंगलूर रिफाइनरी एण्ड पेट्रोकेमिकल्स लिमिटेड  
MANGALORE REFINERY AND PETROCHEMICALS LIMITED

अनुसूची 'अ' के अंतर्गत भारत सरकार का उद्यम, SCHEDULE 'A' GOVT. OF INDIA ENTERPRISE.  
(ऑयल एण्ड नेचुरल गैस कॉर्पोरेशन लिमिटेड की सहायक कंपनी, A SUBSIDIARY OF OIL AND NATURAL GAS CORPORATION LIMITED)  
आई.एस.ओ. 9001, 14001 एवं 50001 प्रमाणित कंपनी, AN ISO 9001, 14001 AND 50001 CERTIFIED COMPANY.  
सीआईएन/CIN : L23209KA1988GOI008959 / वेबसाइट Website : www.mrpl.co.in

Date: January 24, 2024

Dear Shareholder,

**Subject : Deduction of tax at source on Interim Dividend for FY 2023-24.**

We hope this communicate finds you safe and in good health.

We are pleased to inform you that the Board of Directors of the Company at their Meeting held on January 22, 2024, has declared payment of Interim Dividend of Rs. 1/- on fully paid up equity share of Rs. 10/- each (10% on the paid up equity share capital) for the Financial year 2023-24.

Shareholders holding shares as on the **Record date** i.e. **02<sup>nd</sup> February, 2024** will be entitled to receive the dividend after deduction of applicable tax. In order to avail of exemptions / concessions from tax, Shareholders are required to submit necessary documents and details as enumerated in the following paragraphs.

**Tax Deduction at Source (TDS) on Dividend**

Shareholders may note that pursuant to the changes in the Income Tax Act, 1961 ('the Act') as amended by the Finance Act, 2020, dividend income will be taxable in the hands of the shareholders, and the Company is required to deduct tax at source (TDS) at the prescribed rates at the time of making the payment of dividend to shareholders. The tax deduction / withholding tax rate would vary depending on the residential status of the shareholder and on the exemptions as enumerated in the Act, subject to fulfilling the documentary requirements.

The TDS/Withholding tax provisions for both categories of shareholders viz. Resident and Non-Resident are detailed below:

**I. Resident shareholders:**

In respect of Resident Shareholders, Tax will be deducted at source ("TDS") under Section 194 of the Act @ 10% on the amount of dividend payable, unless exempt under any of the provisions of the Act.

For Shareholders who are identified as "Specified Persons" under Sec 206AB of the Act, higher tax rate @20% shall be applicable.

Additionally, as per Section 139AA of the Income Tax Act, every person who has been allotted a PAN and who is eligible to obtain Aadhaar, shall be required to link the PAN with Aadhaar. In case of failure to comply with this, the PAN allotted shall be deemed to be

invalid/inoperative and tax shall be deducted at the rate of 20% as per the provisions of section 206AA of the Act.

For the purpose of TDS, Company will verify the status (i.e., Specified Person or not and PAN-Aadhar linkage) from the Government enabled online facility and deduct TDS accordingly.

Apart from the above, specific provisions applicable to Resident-Individuals and Resident Non-Individuals are given below for ready reference:

**IA. Resident Shareholders (Individual):**

1. In case of Individuals, TDS would not apply if the aggregate of total dividend paid to them by the Company under folio(s) during FY 2023-24 does not exceed Rs. 5,000/-.
2. Tax will not be deducted at source in cases where a shareholder provides duly signed Form 15G [Annexure 1](#) (applicable to an individual below the age of 60 years) / Form 15H [Annexure 2](#) (applicable to an individual of the age of 60 years and above), provided that the eligibility conditions are met.
3. Valid PAN will be mandatorily required. However, if the PAN is not updated or is invalid or is deleted or is considered as inoperative (on account of non-linkage of PAN-Aadhaar) or is classified as Specified Person under Section 206AB, then the higher rate as per the Act (i.e., 20%) would apply.

**IB. Resident Shareholders (Other than Individuals):**

The TDS for Resident shareholders (other than individuals) along with required documents are provided in Table below:

Category of Shareholder	Tax Deduction Rate	Exemption Applicability/ Documents required
Insurance Companies	NIL	Documentary evidence that the provisions of section 194 of the Act are not applicable to them: <ol style="list-style-type: none"> <li>1. PAN</li> <li>2. Registration certificate along with</li> <li>3. Self-declaration given in <a href="#">Annexure 3</a></li> </ol>
Mutual Funds	NIL	Documentary evidence to prove that the mutual fund is a mutual fund specified under clause (23D) of section 10 of the Act and is covered under Section 196 of the Act along with Self-declaration given in <a href="#">Annexure 3</a>
Alternative Investment fund (AIF) established/ incorporated in India	NIL	Documentary evidence that the person is covered by Notification No. 51/2015 dated 25 June 2015 (OR) Self-declaration that its income is exempt under Section 10 (23FBA) of the Income Tax Act, 1961 and they are governed by SEBI regulations as Category I or Category II AIF along with the following documents <ol style="list-style-type: none"> <li>1. Self-attested copy of the PAN card</li> <li>2. Registration certificate</li> </ol>

		3. Self-declaration given in <a href="#">Annexure 3</a>
Recognized Provident Fund	NIL	Self-attested copy of a valid order from Commissioner under Rule 3 of Part A of Fourth Schedule to the Act, (OR) Self-attested valid documentary evidence (e.g., relevant copy of registration, notification, order, etc.) in support of the provident fund being established under a scheme framed under the Employees Provident Funds Act, 1952 needs to be submitted along with Self-declaration given in <a href="#">Annexure 3</a>
Approved Superannuation Fund / Approved Gratuity Fund	NIL	Self-attested copy of valid approval granted by the Commissioner needs to be submitted: a) under Rule 2 of Part B of Fourth Schedule to the Act (In case of Approved Superannuation Fund) b) under Rule 2 of Part C of Fourth Schedule to the Act (In case of Approved Gratuity Fund) along with Self-declaration given in <a href="#">Annexure 3</a>
National Pension Scheme	NIL	Self-attested valid documentary evidence (e.g., relevant copy of registration, notification, order, etc.) granting approval to the Scheme along with Self-declaration given in <a href="#">Annexure 3</a>
Entities exempt under Section 10 of the Act	NIL	If the income is exempt under the Act, the authorized signatory shall submit the declaration given in <a href="#">Annexure 3</a> duly signed with stamp affixed for the purpose of claiming exemption from TDS (entities as provided in <b>Circular No.18 of 2017</b> )
Corporation established by or under a Central Act/ State Act which is, under any law for the time being in force, exempt from income tax on its income including entities in which such corporations are the beneficial shareholders	NIL	Documentary evidence that the person is covered under section 196 of the Act along with self-declaration given in <a href="#">Annexure 3</a> .
Order under section 197 of the Act	Rate provided in the order	Lower/NIL withholding tax certificate obtained from Income Tax authorities.
Benefit under Rule 37BA	Rates based on the status of the	In case where shares are held by Clearing Member/ intermediaries/ stock brokers and TDS is to be applied by the Company in the PAN of the beneficial shareholders, then intermediaries/ stock brokers and beneficial

	beneficial owners	shareholders will have to provide a declaration given in <a href="#">Annexure 4</a> along with <a href="#">Appendix A</a> .  Any declaration submitted after January 31, 2024 will not be accepted.
Other resident shareholders without PAN/Invalid PAN/ Deleted PAN/ In-operative PAN (non-linking of PAN-Aadhaar)/ non-compliance of Section 206AB	20%	

## II. Non-resident Shareholders

In respect of Non-Resident Shareholders, Tax will be deducted at source (“TDS”) under Section 195 and Section 196D of the Act @ 20% (plus applicable surcharge and cess) on the amount of dividend payable unless exempt under the provisions of the Act as given below:

Category of Shareholder	Tax Deduction Rate	Exemption Applicability/ Documents required
Any non-resident shareholder (including Foreign Institutional Investors, Foreign Portfolio Investors (FII, FPI))	20% (plus applicable surcharge and cess) or Tax Treaty rate whichever is lower	As per Section 90 of the Act, a non-resident shareholder has an option to be governed by the provisions of the Double Taxation Avoidance Agreement (‘DTAA’) between India and the country of tax residence of the shareholder, if such DTAA provisions are more beneficial to such shareholder. To avail of the DTAA benefits, the non-resident shareholder will have to compulsorily provide the following documents: a) Copy of Permanent Account Number (PAN), if available. b) Self-attested copy of Tax Residency Certificate (‘TRC’) issued by the revenue authorities of the country of which shareholder is tax resident, evidencing and certifying shareholder’s tax residency status during FY 2023-24. c) Electronically generated Form 10F from the link <a href="https://eportal.incometax.gov.in">https://eportal.incometax.gov.in</a> Steps to file the same is enclosed as (for shareholders who have PAN- <a href="#">Annexure 5A</a> ) and (for shareholders who do not have PAN <a href="#">Annexure 5B</a> ).

		<p>d) In case of Foreign Institutional Investors and Foreign Portfolio Investors, self-attested copy of SEBI registration certificate.</p> <p>Self-declaration of having no taxable presence, fixed base or permanent establishment in India in accordance with the applicable Tax Treaty and Beneficial ownership by the non-resident shareholder(<a href="#">Annexure 6</a>).</p> <p>Application of beneficial DTAA rate shall depend upon the completeness and satisfactory review by the Company of the documents submitted by the Non-Resident shareholders. The Company will apply its sole discretion and is not obligated to apply the beneficial DTAA rates for tax deduction on dividend payable to shareholders.</p> <p>TDS shall be recovered at 20% (plus applicable surcharge and cess) if any of the above-mentioned documents are not provided.</p> <p>In case of shareholder being tax resident of Singapore, please furnish the letter issued by the competent authority or any other evidences demonstrating the non-applicability of Article 24 - Limitation of Relief under India-Singapore DTAA</p>
Submitting Order under section 195(3)/197 of the Act	Rate provided in the Order	Lower/NIL withholding tax certificate obtained from Income Tax authorities.

**Note:**

1. Shareholders holding shares under multiple accounts under different status/ category (eg. 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.
2. The Finance Act, 2021, has inter alia inserted the provisions of section 206AB of the Act with effect from July 1, 2021. The provisions of section 206AB of the Act require the deductor to deduct tax at higher of the following rates from amount paid/ credited to 'specified person':
  - a. At twice the rate specified in the relevant provision of the Act; or
  - b. At twice the rates or rates in force; or
  - c. At the rate of 5%

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 the returns of income for the assessment year relevant to the previous year immediately preceding the financial year in which tax is required to deducted, for which the time limit for furnishing the return of income has expired; and
- b) Aggregate of tax deducted at source and tax collected at source is rupees fifty thousand or more in the said previous year.

Shareholders are requested to ensure Aadhar number is linked with PAN, as per the timelines prescribed. In case of failure of linking Aadhar with PAN within the prescribed timelines, PAN shall be considered inoperative and, in such scenario, tax shall be deducted at higher rate of 20% under section 206AA of the IT Act.

As per Central Board of Direct Taxes vide Circular No. 11 of 2021 dated June 21, 2021, for determining TDS rate on Dividend, the Company will be using functionality of the Income-tax department to determine the applicability of Section 206AB of the Act.

#### **Annexures:**

To view / download Annexure 1 - Form 15G [click here](#) and Annexure 2 Form 15H [click here](#).

To view / download Annexure 3 - Resident Tax Declaration [click here](#).

To view / download Annexure 4 – Rule 37BA declaration [click here](#) and appendix A [click here](#).

To view / download Annexure 5a – Steps to file e-filed Form 10F (for shareholders having PAN) [click here](#).

To view / download Annexure 5b – Steps to file e-filed Form 10F (for shareholders not having PAN) [click here](#).

To view / download Annexure 6 - Letter Foreign Company has no PE in India and Self declaration owner [click here](#).

#### **Submission of Declarations and other Documents:**

**Kindly note that the documents and annexures as explained above duly filled and signed can be send through email at [mrpldivtax@linkintime.co.in](mailto:mrpldivtax@linkintime.co.in).**

Shareholders are requested to submit by **January 31, 2024** the required documents for availing of tax exemption/concession.

**No communication on the tax determination/deduction shall be entertained post the above-mentioned date.**

It may be further noted that in case the tax on the said Interim Dividend is deducted at a higher rate in the absence of receipt of the aforementioned details/documents from you or on application of provisions of Section 206AB, there would still be an option available with you to file the return of income and claim an appropriate refund, if eligible.

**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 / to be 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 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 with the Depository Participants (Demat Shares).

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/>.

For any clarification, you may contact the RTA detailed below:-

Link Intime India Pvt Ltd.  
C 101, 247 Park, Lal Bahadur Shastri Marg,  
Surya Nagar, Gandhi Nagar,  
Vikhroli West, Mumbai, Maharashtra 400083  
Contact No. 022 4918 6000

We request your cooperation in this regard.

Thanking you,

**For Mangalore Refinery and Petrochemicals Limited**

**Sd/-**  
**Premachandra Rao G**  
**Company Secretary and Compliance Officer**

**Note :**

- 1) SEBI has mandated that request for effecting transfer of shares shall not be processed unless the shares are held in dematerialised form with a depository. In view of this, Shareholders holding shares in physical form are requested to open Demat Account with a Depository and dematerialise the shares for easy liquidity.
- 2) Shareholders are further requested to complete their KYC formalities at the earliest. Shareholders holding shares in dematerialised form are requested to update their email IDs with their respective DPs to receive the communication from the Company on emails.

**Note: This is a system generated Email. Please do not reply to this Email.**



<b>Name of the Company</b> Mangalore Refinery and Petrochemicals Limited	<b>Dp. Id – Client Id/ Folio No.</b>
---	--------------------------------------

**INCOME-TAX RULES, 1962****<sup>1</sup>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> <b>Individual</b>	4. Previous year (P.Y.) <sup>3</sup> <b>FY 2023-24</b>		5. Residential Status <sup>4</sup> <b>Resident</b>
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 No <input type="checkbox"/> <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 /our 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-2024. relevant to the assessment year 2024-2025.will be *nil*. \*I/We also declare that \*my/our \*income/incomes referred to in column16 \*and the aggregate amount of \*income/incomes referred to in column 18 for the previous year ending on 31-MAR-2024. relevant to the assessment year 2024-2025 will not exceed the maximum amount which is not charge-able to income-tax.

*Place:* .....

.....

*Date:*.....

*Signature of the Declarant<sup>o</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 alongwith 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.

**<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	
FY 2023-24					
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 <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-2024 relevant to the assessment year 2024-2025 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.]*

---

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

Date:

To  
Mangalore Refinery and Petrochemicals Limited  
Kuthethoor PO, Katipalla,  
Mangaluru - 575030  
India.

**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 **Mangalore Refinery and Petrochemicals Limited** (the Company), I / We hereby declare as under:

1. We, *all 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 April 2023-March 2024 (Indian Fiscal Year).
2. 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 \_\_\_\_\_ and are the beneficial owner of the share/shares held in the Company; and are not subject to withholding tax under section 196 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.
  - We are specified person \_\_\_\_\_ in terms of section 10 and are the beneficial owner of the equity share(s) held in the Company; and our income is exempt under Section 10 of the Act and we are submitting self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN card.

We are (**Recognised Provident Fund/Approved Superannuation Fund/Approved Gratuity Fund/National Pension Scheme / any other entity entitled to exemption from TDS**) and are the beneficial owner of the share/shares held in the Company; and are exempted from TDS deduction under (**Please specify the relevant Section/Rules giving exemption under the Income Tax Act**); and we are submitting self-attested copy of the documentary evidence supporting the exemption status (e.g. relevant copy of registration, notification, order, etc.) along with self-attested copy of PAN card.

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 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.

Thanking you.

Yours faithfully,

For *Shri G. S. Srinivasulu Reddy*

<<insert signature>>

Authorized Signatory

**DECLARATION****Under Rule 37BA(2) of the Income-tax Rules, 1962**

Date:

To  
**Mangalore Refinery and Petrochemicals Limited**  
 Kuthethoor PO, Katipalla,  
 Mangaluru - 575030  
 India.

Dear Sir,

In accordance with the Rule 37BA(2) of the Income-tax Rules, 1962 on credit for tax deducted at source, in cases where under any provisions of the Income-tax Act, 1961, the whole or part of the income on which tax deducted at source is assessable in the hands of a person other than the deductee, credit for whole or any part of the tax deducted at source, shall be given to the other person and not to the deductee, provided the deductee files a declaration with the deductor.

Accordingly, I, \_\_\_\_\_, Compliance Officer of \_\_\_\_\_, Member of Stock Exchange and Register with SEBI as Member having registered office at \_\_\_\_\_, hereby declare as follows:

1. \_\_\_\_\_ having Income Tax PAN \_\_\_\_\_ are holding shares of Mangalore Refinery and Petrochemicals Limited as on the record date i.e., << >>.
2. The shares received by us in Pool Account (**Client Unpaid Securities Account**) are held by us in the Demat account, the details of which is as under:

Demat Account	DP Name	DP ID	Client ID	Sub Type of Demat Account
NSDL/ CDSL				CM - Pool Account

**REASONS FOR GIVING CREDIT TO BENEFICIARY SHAREHOLDERS OF MARGIN ACCOUNT –**

3. The \_\_\_\_\_ equity shares of Mangalore Refinery and Petrochemicals Limited are held by \_\_\_\_\_, a SEBI Register Member and having SEBI Registration No **INZ** \_\_\_\_\_ under separate Client Unpaid Securities Accounts (CUSA) as per Exchange / SEBI Circular as clients have not paid for the purchases of shares.
4. For the transactions entered before the book closure, the shares are held by \_\_\_\_\_ in their CUSA Account mentioned above and these shares will be subsequently transferred to the beneficiary members by \_\_\_\_\_.
5. As \_\_\_\_\_ is not the beneficial owner of the shares held by us in Demat Account, dividend income which will be received by us, would be transferred to the beneficiary shareholders and accordingly the respective beneficiary shareholders

will be reporting this dividend income in their Income-tax Return of Income for AY 2024-25.

6. It is hereby requested to the Company to provide the credit of tax deducted at source on the dividend payouts by the Company, to the list of shareholders enclosed as **Appendix A**.

We hereby confirm that the above information is true to the best of our knowledge and belief. In case of any change in the facts stated above, we will inform the Company immediately.

I, \_\_\_\_\_, **Compliance Officer** of \_\_\_\_\_, Member of Stock Exchange undertakes to provide any further documentation or information as the Company may request.

Any liability arising on account of misrepresentation of facts by us in the above declaration would be indemnified by us.

For \_\_\_\_\_

Signature

(Name)

**Compliance Officer**

Date:

Place: Mumbai

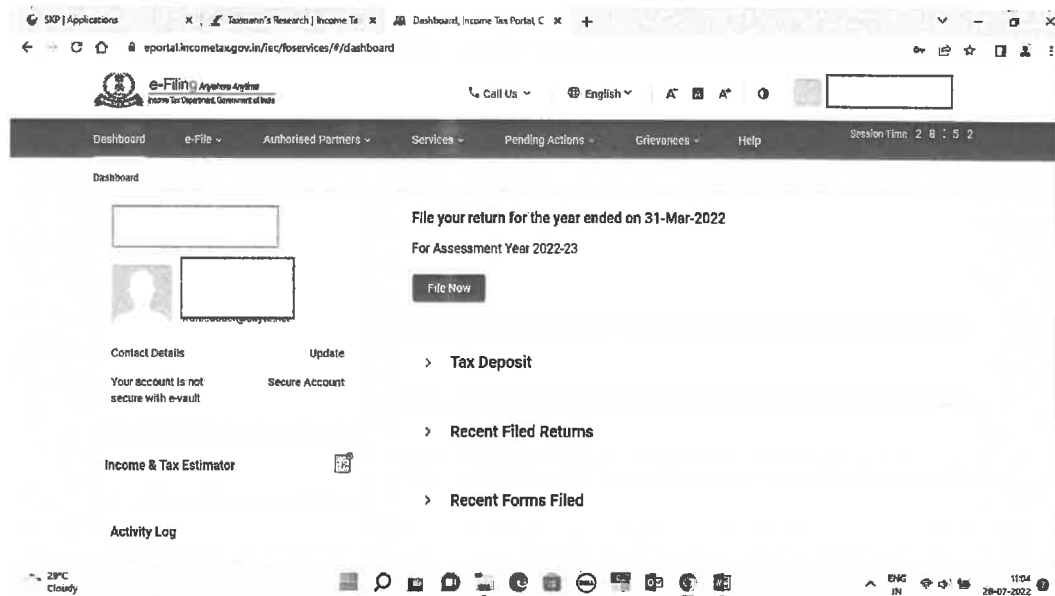
Notes:The Company will consider the information as available with the depositories (NSDL/CDSL) or by the Registrar and Share Transfer Agent as on the record date. We request you to kindly verify the correctness of the records and for any changes to update the same with your depository participant (if you hold shares in dematerialized mode) or the Registrar and Share Transfer Agent (if you hold shares in physical mode). In case of mismatch of any data as declared above with the Depositories/Registrar & Share Transfer Agent, the company will not consider the above declaration for further processing.



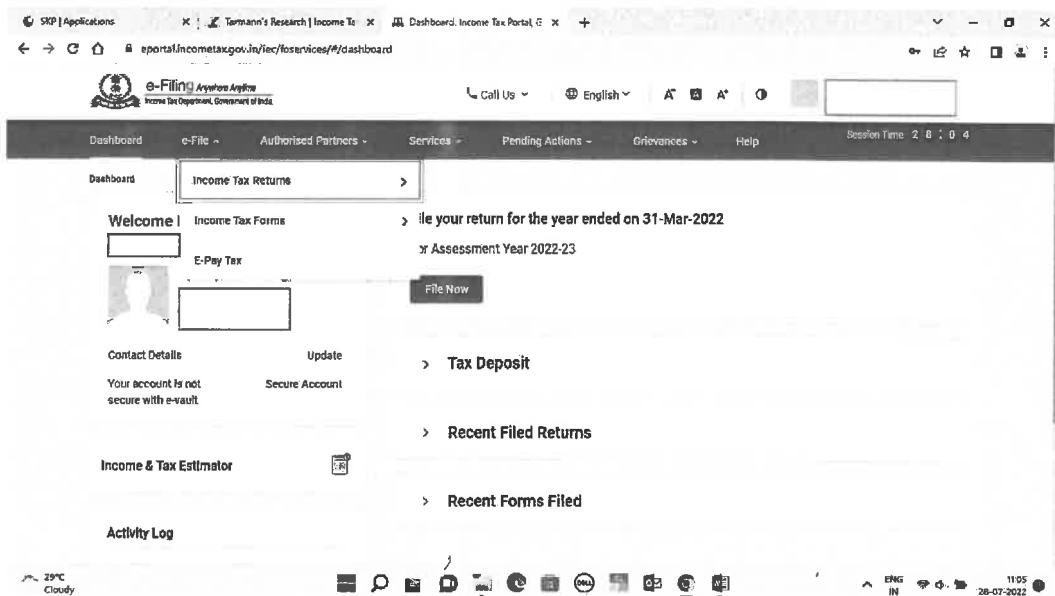


## Steps to file application for Form 10F online on Income Tax Portal

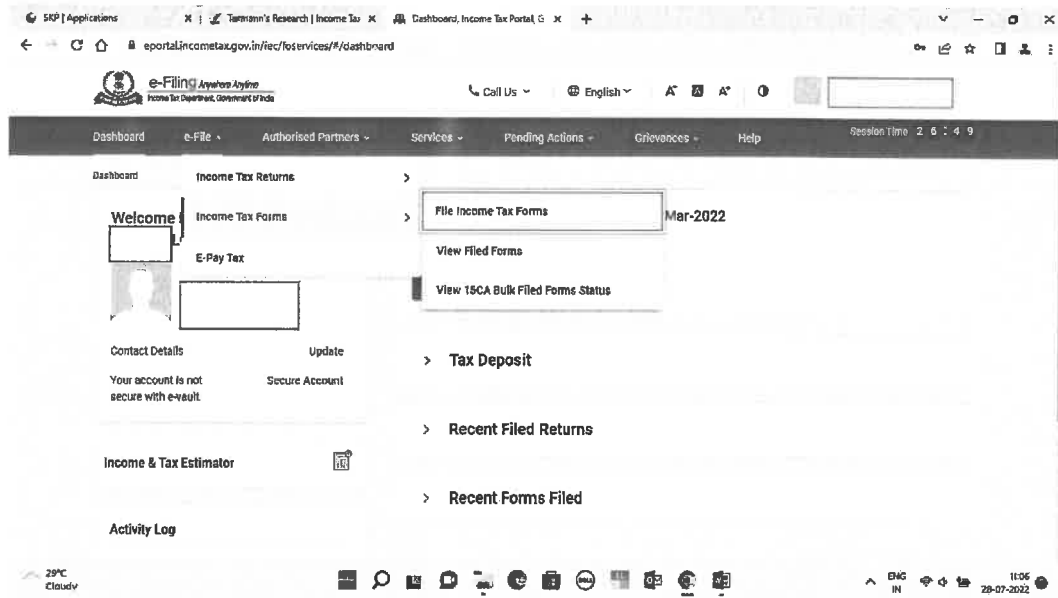
### Step 1: Login on e-filing website



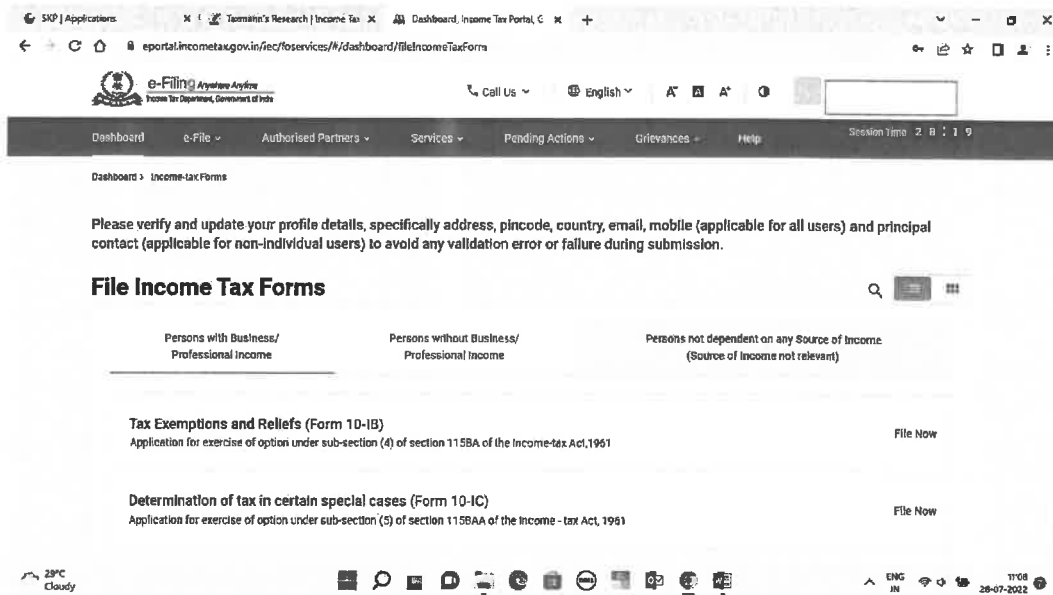
### Step 2: From dashboard, select E-file tab and then select Income Tax Forms.



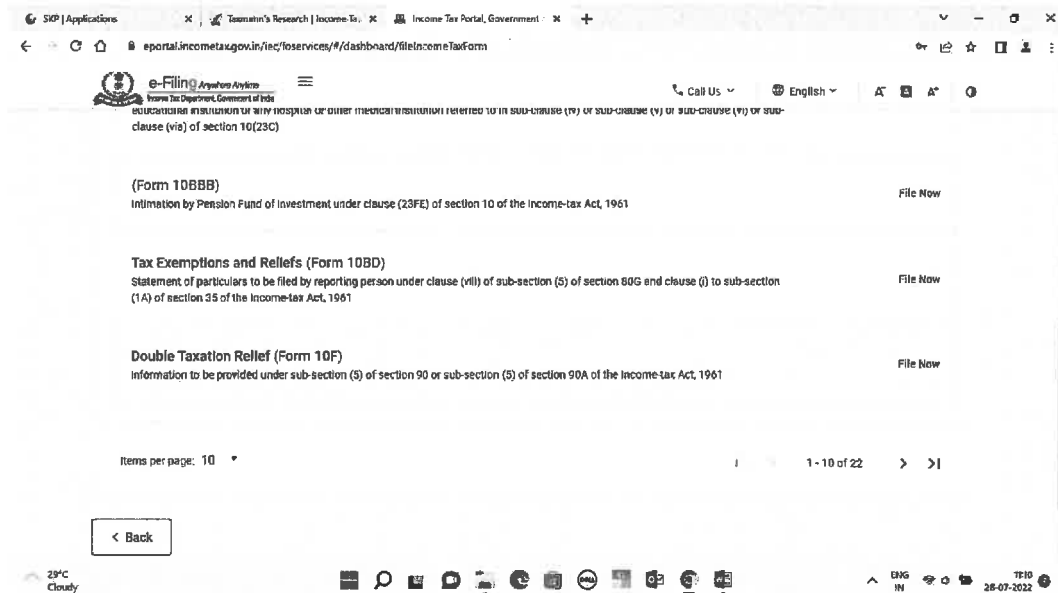
**Step 3:** Select the option "File Income Tax Forms"



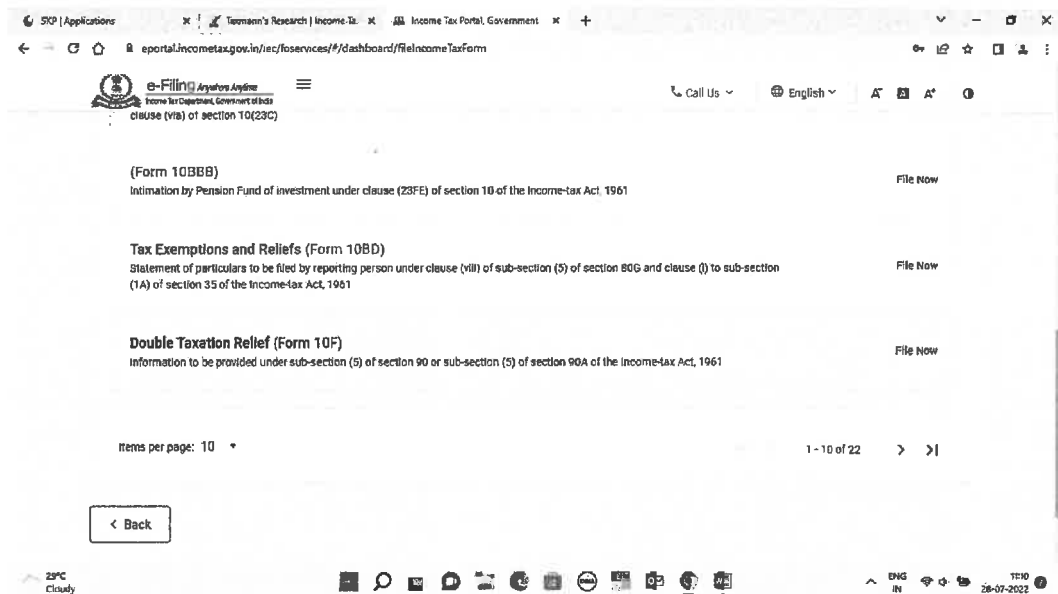
**Step 4:** Once the page for this option is displayed, kindly select 3<sup>rd</sup> tab i.e. "Person not dependent on any source of Income (Source of Income not relevant)"



On this page in the last column, the option to e-file Form 10F [Double Taxation Relief (Form 10F)] is displayed.



### Step 5: Click on File Now



**Step 6:** From the dropdown, select Assessment Year for which Form 10F is to be obtained and then click on continue

The screenshot shows the 'Information under section 90(5) or section 90A(5) [Form No. 10F]' page on the Income Tax Portal. The page includes the following fields and information:

- PAN:** A text input field.
- Submission Mode:** Online.
- Filing Type:** Original.
- Assessment Year (A.Y.):** A dropdown menu set to 2022-23.
- Relevant Section and Rule:**
  - Section 90 - Agreement with foreign countries or specified territories
  - Section 90A - Adoption by Central Government of agreement between specified associations for double taxation relief
  - Rule 21AB - Certificate for claiming relief under an agreement referred to in sections 90 and 90A

Buttons for '< Back' and 'Continue >' are present at the bottom of the form area.

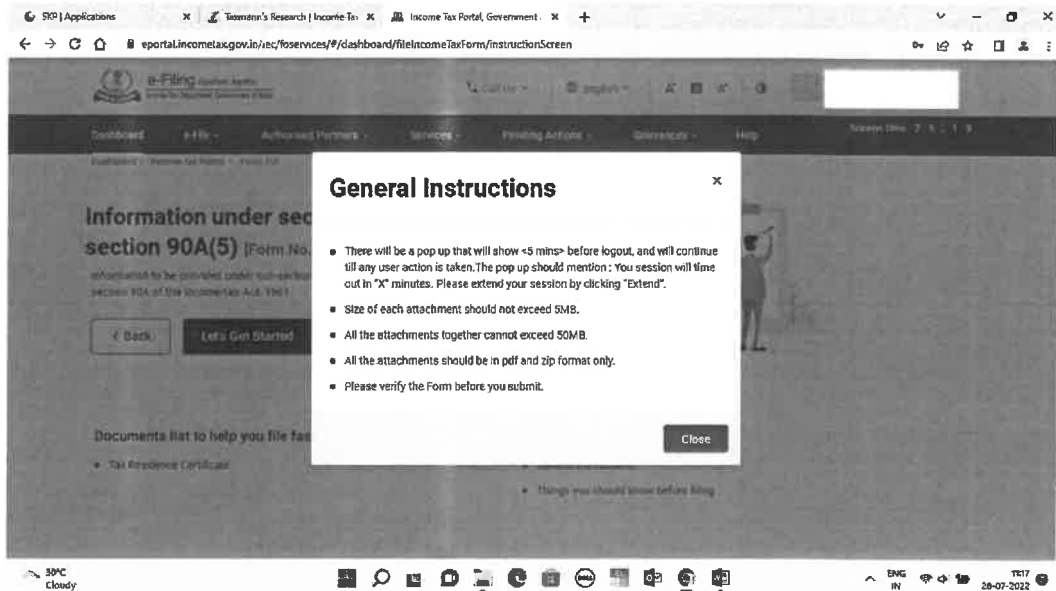
**Step 7:** Here, its important to note that the Tax Residency Certificate should be handy to assist you file the form efficiently

The screenshot shows the 'Information under section 90(5) or section 90A(5) [Form No. 10F]' page on the Income Tax Portal. The page includes the following elements:

- Buttons:** '< Back' and 'Let's Get Started'.
- Documents list to help you file faster:**
  - Tax Residency Certificate
- Instructions:**
  - General instructions
  - Things you should know before filing

The page also features a navigation bar with 'Dashboard', 'e-File', 'Authorised Partners', 'Services', 'Pending Actions', 'Orievances', and 'Help'. A session time of 2:5:44 is displayed.

Further, before clicking on "Lets get started tab", please read the Instructions as well as things you should know before filing



Now, the form filing process shall start

**Step 8:** Request you to update the details of Authorised signatory for non-individual entities.

**Information under section 90(5) or section 90A(5) [Form No. 10F]**

Information to be provided under sub-section (5) of section 90 or sub-section (5) of section 90A of the Income-tax Act, 1961. This Form is in compliance with sub-rule (1) of rule 21A5.

\* Indicates mandatory fields

1.   of Shri.   
son  
daughter  
relation from

In the capacity of AR do provide the following information, relevant to the previous year: 2021-22 in the case of

for the purposes of sub-section(s) of



**Step 9:** From the dropdown select section under which Form 10F is to be obtained i.e. Section 90/Section 90A

The screenshot shows the e-Filing portal interface. At the top, there are browser tabs for 'SKP | Applications', 'Taxmann's Research | Income Ta...', and 'Income Tax Portal, Government...'. The address bar shows 'portal.incometax.gov.in/iec/fooservices/#/dashboard/fileIncomeTaxForm/simple-forms-1/F10F'. The page header includes the 'e-Filing' logo and 'Income Tax Department, Government of India'. A dropdown menu is open, showing 'Select' and 'of Stru...'. Below it, an error message reads: 'Error: Please select an option from the drop down menu.' The main form area is titled 'Nature of information' and contains the following fields: 'In the capacity of AR do provide the following information, relevant to the previous year: 2021-22. In the case of [text box] for the purposes of sub-section(5) of [dropdown menu]'. The dropdown menu is open, showing 'Section 90' and 'Section 90A'. Below this, there is a field for '(i) Status (individual, company, firm etc.) of the assessee' with 'Company' selected. At the bottom, there are buttons for '< Cancel', 'Save Draft', and 'Finalize'.

**Step 10:** Further, request you to update the nature of information section. Please note status and PAN is already pre-filled

The screenshot shows the 'Nature of information' section of the e-Filing portal. It contains the following fields: '(i) Status (individual, company, firm etc.) of the assessee' with 'Company' selected; '(ii) Permanent Account Number' with an empty text box; '(iii) Country or specified territory of Incorporation or registration' with a dropdown menu showing 'Select'; and '(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' with an empty text box. At the bottom, there are buttons for '< Cancel', 'Save Draft', and 'Finalize'.

**Step 11:** In Point (iii) from the dropdown select country/territory of incorporation or registration

The screenshot shows the e-Filing portal interface. At the top, the user is logged in as 'SIP | Applications'. The page title is 'e-Filing Anywhere Anytime' and it is part of the 'Income Tax Portal, Government of India'. The user's Permanent Account Number (PAN) is 'AAJCM2214Q'. The form is for filing 'Income Tax Form (Simple) - ITR-1'. The current step is (iii) 'Country or specified territory of incorporation or registration'. A dropdown menu is open, showing a list of countries and territories: Afghanistan, Aland Islands, Albania, Algeria, and American Samoa. The user has selected 'Albania'. Below the dropdown, there is a text box for 'Specified territory of residence and if there is which the person is identified by the which the assessee claims to be a resident'. The form also includes fields for 'Anders' (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) with 'From' and 'to' date pickers. The 'From' date is '01-Apr-2021' and the 'to' date is '31-Mar-2022'. At the bottom, there are buttons for '< Cancel', 'Save Draft', and 'Preview'. The system tray at the bottom shows the date as '28-07-2022' and the time as '11:27'.

**Step 12:** In Point (iv), we have to now enter Tax Identification Number or a unique number from which tax payer is identified by the government of the country in which it is incorporated/registered as tax resident.

The screenshot shows the e-Filing portal interface. The user is logged in as 'SIP | Applications'. The page title is 'e-Filing Anywhere Anytime' and it is part of the 'Income Tax Portal, Government of India'. The user's Permanent Account Number (PAN) is 'AAJCM2214Q'. The form is for filing 'Income Tax Form (Simple) - ITR-1'. The current step is (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'. There is a text input field for this number. Below this, there is a text box for 'Specified territory of residence and if there is which the person is identified by the which the assessee claims to be a resident'. The form also includes fields for 'Anders' (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) with 'From' and 'to' date pickers. The 'From' date is '01-Apr-2021' and the 'to' date is '31-Mar-2022'. Below this, there is a field for 'Address of the assessee in the country or territory outside India during the period for which the certificate, mentioned in (v) above, is applicable'. The 'Country' dropdown menu is open, showing a list of countries and territories: Afghanistan, Aland Islands, Albania, Algeria, and American Samoa. At the bottom, there are buttons for '< Cancel', 'Save Draft', and 'Preview'. The system tray at the bottom shows the date as '28-07-2022' and the time as '11:30'.

**Step 13:** In Point (v), select the period for which TRC is obtained and will be uploaded along the form

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

From \* 01-Apr-2021 to \* 31-Mar-2022

(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

Country \*  
Select

Flat / Door / Building \* Road / Street / Block / Sector

< Cancel Save Draft Preview

**Step 14:** In Point (vi), fill your address of the country/territory outside India during the period of TRC

(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

Country \*  
Select

Flat / Door / Building \* Road / Street / Block / Sector

ZIP Code \*

Post Office \* Area / Locality \*

< Cancel Save Draft Preview

SKP | Applications | Tammann's Research | Income Tax | Income Tax Portal, Government of India

portal.incometax.gov.in/iec/foservices/#/dashboard/fileIncomeTaxForm/simple-forms-1/F10F

e-Filing Anywhere Anytime  
Income Tax Department, Government of India

Call Us English

Post Office \* Area / Locality \*

District \* State \*

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 Permanent Account Number

Address

Country \*  
India

< Cancel Save Draft Preview

30°C Cloudy 11:36 28-07-2022

**Step 15:** In Point 2, fill the address of Government from whom TRC is obtained

SKP | Applications | Tammann's Research | Income Tax | Income Tax Portal, Government of India

portal.incometax.gov.in/iec/foservices/#/dashboard/fileIncomeTaxForm/simple-forms-1/F10F

e-Filing Anywhere Anytime  
Income Tax Department, Government of India

Call Us English

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 Permanent Account Number

Address

Country \*  
India

Flet / Door / Building \* Road / Street / Block / Sector

PIN Code \*

Distt Office \* Area / Locality \*

< Cancel Save Draft Preview

30°C Cloudy 11:39 28-07-2022

SKP | Applications | Taxmann's Research | Income Tax | Income Tax Portal, Government

portal.incometax.gov.in/iec/foservices/#/dashboard/fileIncomeTaxForm/simple-forms-1/F10F

e-Filing Anywhere Anytime  
Income Tax Department, Government of India

Call Us English

Flat / Door / Building \* Road / Street / Block / Sector

PIN Code \*

Post Office \* Area / Locality \*

District \* State \*

Verification

Cancel Save Draft Preview

30°C Cloudy 11:39 28-07-2022

**Step 16:** Lastly, the Verification needs to be provided and the TRC needs to be attached before submitting.

Please note the following points for the attachment to be uploaded:

1. Size of each attachment should not exceed 5MB.
2. All the attachments together cannot exceed 50MB.
3. All the attachments should be in pdf and zip format only.

SKP | Applications | Taxmann's Research | Income Tax | Income Tax Portal, Government

portal.incometax.gov.in/iec/foservices/#/dashboard/fileIncomeTaxForm/simple-forms-1/F10F

e-Filing Anywhere Anytime  
Income Tax Department, Government of India

Call Us English

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.

Tax residence certificate \*

Attach File

Note:

1. Size of each attachment should not exceed 5MB.
2. All the attachments together cannot exceed 50MB.
3. All the attachments should be in pdf and zip format only.

IP Address Place \* Date 28-Jul-2022

Cancel Save Draft Preview

30°C Cloudy 11:42 28-07-2022

## Easy Steps to File Online Form 10F for NRIs

To assist non-residents in navigating the electronic filing process for Form 10F, here is a step-by-step guide:

### Step 1: Access the E-Filing Web Portal

- Go to the e-filing web portal at <https://eportal.incometax.gov.in/>
- To start the registration process, simply click on the “Register” button positioned at the upper right-hand corner of the webpage.

### Step 2: Registration Category

- Choose the “Others” option and click on “Non-residents not holding and not required to have PAN” from the provided list of choices in the drop-down menu.

Register and find all your tax data in a single secure platform!

\* Indicates mandatory fields

Tax Deductor and Collector

External Agency

TIN 2.0 Stakeholders

Chartered Accountant

e-return Intermediary

Non-Residents not holding and not required to have PAN

Continue >

Cancel

Chartered Accountant / External Agency / Tax Deductor and Collector / e-return Intermediary / TIN 2.0 Stakeholders

### Step 3: Taxpayer Information

- Fill in the necessary details, including your full name, date of incorporation/birth, tax identification number, and country of residence.

Please provide required details for each section.

\* Indicates mandatory fields

**Basic Details**

Category of Taxpayer \*

Individual  Other than Individual

Full Name \*

Date of Incorporation\*

Tax Identification Number \* 

Country of Residence \*

**Please Note**

Taxpayers who have already registered on the portal once and have login credentials are not required to register themselves again. The Tax Identification Number (TIN) and Tax Residency certificate (TRC) can be updated by the taxpayer through their My Profile post login to e-filing portal.

[Back](#)

[Continue](#)

### Step 4: Key Person Details

- Furnish the relevant information concerning the key person, which includes their full name, date of birth, tax identification number, and designation.

### Registering as - Non-Residents not holding and not required to have pan.

Please provide required details for each section

\* Indicates mandatory fields

**Basic Details**

**Key Person Details**

Full Name of key person \*

Date Of Birth \*

Tax Identification Number of key person \*

Designation \*

[Back](#)

[Continue](#)

### Step 5: Contact Information

- Provide contact details for the key person and include a secondary email and contact details. Keep in mind that you will receive a one-time password (OTP) on your primary mobile number and email ID.

## Registering as - Non-Residents not holding and not required to have pan.

Please provide required details for each section.

\* Indicates mandatory fields

● Basic Details

● Key Person Details

● Contact Details

Primary Mobile Number \*

Primary Email ID \* ?

Secondary Mobile Number \*

Secondary Email ID \*

Primary Mobile Number Belongs to \*

Self

Primary E-Mail ID belongs to \*

Self

Secondary Mobile Number belongs to \*

Key Person

Secondary Email ID belongs to \*

Key Person

### ? Please Note

On click of "Continue" different OTPs will be sent on Primary Mobile Number and Email ID for verification

## Step 6: Postal Address

- Enter the company's postal address.

### Postal Address Details

Country \*

Flat/ Door/ Building \*

Road/ Street/ Block/ Sector

Pincode \*

Post Office \*

Area/ Locality \*

Town/City/District \*

State \*

[← Back](#)

[Continue →](#)

## Step 7: OTP Confirmation

- Enter the One-Time Password (OTP) that you have received on your main email address and primary mobile number.



## Enter the OTP

Verification Code

Email Address

Email OTP

Both OTP expires in 14m 43s 3 Attempts remaining

Resend OTP (Allowed only once)

Note: You can go back and update your details if required



### Step 8: Document Attachments

- Attach the necessary documents, such as the Tax Residency Certificate, as required.





## Registering as - Non-Residents not holding and not required to have pan.

Please provide required details for each section

\* indicates mandatory fields

Basic Details  
  Key Person Details  
  Contact Details  
 Attachments

Note: Only .pdf files. 5mb max file size

ID Proof *  <input type="text"/>	x	Address Proof *  <input type="text"/>	x
Copy of The Tax Residency Certificate (TRC) *  <input type="text"/>	x	Optional Attachment  <input type="text"/>	

### Step 9: Submission

- Once you have completed all the previous steps, submit the Form.

Registering as - Non-Residents not holding and not required to have pan.

## Verify Details

Please review if the information is correct & modify your details if needed.

### Basic Details

[Edit](#)

Category of Taxpayer

Full Name

Date of Incorporation

Tax Identification Number

Country of Residence

### Key Person Details

[Edit](#)



By following the aforesaid instructions, non-residents can effectively submit their Form 10F on the Income Tax Portal. E-filing of Form 10F is crucial for availing of Tax Treaty benefits, and this guide provides a hassle-free process of fulfilment of all the necessary prerequisites.

Date:

To  
Mangalore Refinery and Petrochemicals Limited  
Kuthethoor PO, Katipalla,  
Mangaluru - 575030  
India.

**Subject: Declaration regarding Tax Residency 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 **Mangalore Refinery and Petrochemicals 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 2023-March 2024 (Indian Fiscal Year) as per tax treaty between India and \_\_\_\_\_ (hereinafter referred to as 'said tax treaty').
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), etc. as applicable.
4. I/We confirm that I/We are the beneficial owners of the shares in the Company and have held the shares for a period of \_\_\_\_\_ days prior to the dividend payment date.
5. I/We hereby furnish a copy of valid Tax Residency Certificate dated \_\_\_\_\_ having Tax Identification number \_\_\_\_\_ issued by \_\_\_\_\_ along with a copy of e-filed Form 10F for the period April 2023-March 2024.

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 during the period April 2023-March 2024.
7. I declare that, being individual, my aggregate presence in India for the period of April 2023–March 2024 does not exceed 120 days.
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.

Thanking you.

Yours faithfully,

For

<<insert signature>>

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*