

FORM NO. 15H

[See rule 29C(3)]

Declaration under section 197A(1A) of the Income-tax Act, 1961, to be made by a person (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 I

I/We* son/daughter/wife of resident of @ do hereby declare—

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 sections 60 to 64 of the Income-tax Act, 1961 :

**Table I*

<i>Name and address of the person to whom the sums are given on interest</i>	<i>Amount of such sums</i>	<i>Date on which sums were given on interest</i>	<i>Period for which such sums were given on interest</i>	<i>Rate of interest</i>

**Table II*

<i>Name and address of the Mutual Fund</i>	<i>Number of units</i>	<i>Class of units and face value of each unit</i>	<i>Distinctive numbers of units</i>	<i>Income in respect of units</i>

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 - will be *nil*;
4. *that *I/we have not been assessed to income-tax at any time in the past but *I/we fall within the jurisdiction of the Chief Commissioner or Commissioner of Income-tax

OR

that *1 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.....

Place

.....
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 the 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, is credited/ paid.....
4. Amount of interest or income in respect of units, as the case may be..... .
5. Rate at 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,

Place

.....
Signature of the person responsible
for paying **“interest other than
interest on securities”/“income
in respect of units”*

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 a 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 person making a false statement in the declaration shall be liable to be prosecuted under section 277 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, exceeds one hundred thousand rupees, with rigorous 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.