

FORM NO. 121

[See rule 211]

Declaration under section 393(6) for receipt of certain incomes without deduction of tax**PART A****[To be Filled by the person for receipt of certain incomes without deduction of tax]**

Details of the declarant				
1.	Name			(refer Note 1)
2.	Address			(refer Note 2)
3.	Permanent Account Number			
4.	Status			(refer Note 3)
5.	Residential status			(refer Note 4)
5(a).	If resident individual, whether age is 60 years or more at any time during the tax year			Yes/no
6.	Email id			
7.	Contact number		Country Code	Number
8.	Tax Year (for which declaration is made)			
Details of income				
9.	Nature of income			(refer Note 5)
10.	Estimated income for which declaration is made			
11.	Details of Form No. 121 other than this form filed during the tax year, if any			(refer Note 6)
11(a).	Total number of Form No. 121 filed earlier			
11(b).	Aggregate amount of income for which Form No. 121 were filed			
12.	Aggregate amount of income for which declaration is made during the tax year [sum of column 10 and 11(b)]			
13.	Estimated total income of the tax year including the income mentioned in column 12			(refer Note 7)
14.	Details of the ITR filed for previous two tax years			
	Sl. No.	Tax Year	Acknowledgment Number	Return Income
	1.			
	2.			

DECLARATION

I..... having Permanent Account Number do hereby declare that

- (i) to the best of my knowledge and belief what is stated above is correct, complete and is truly stated.
- (ii) the incomes referred to in this form are not includible in the total income of any other person under sections 96 to 99.

Internal

- (iii) tax on my estimated total income as referred to in column 13 of Part A (including the income referred to in column 12 of Part A) for tax year... will be nil.
- (iv) my income as referred to in column 12 of Part A does not exceed the maximum amount not chargeable to tax for tax year..... *(not to be applicable in case of resident individual of age of sixty years or more at any time during the tax year)*
- (v) in case this declaration is found to be false, I shall be liable to prosecution/penalty under the Act.

Place:

Signature of the Declarant

Date:

Name:

PART B

[Verification by the person who has received declaration(s) in Part-A from the declarant(s) and responsible for paying the income in respect of which this declaration is made]

Details of the person responsible for paying income			
1.	Name	<i>(refer Note 1)</i>	
2.	Address	<i>(refer Note 2)</i>	
3.	Tax Deduction and Collection Account Number		
4.	Permanent Account Number		
5.	Email id		
6.	Contact number	Country Code	Number
7.	Tax Year		
Details of the declarant and the declarations received			
8.	Name of the declarant	<i>(refer Note 1)</i>	
9.	Permanent Account Number		
10.	Unique Identification Number		
11.	Date of Birth/Incorporation	<i>(dd/mm/yyyy)</i>	
12.	Address	<i>(refer Note 2)</i>	
13.	Email id		
14.	Contact number	Country Code	Number
15.	Estimated income for which declaration is made	<i>(as per column 10 of Part A)</i>	
16.	Estimated total income of the tax year of the declarant	<i>(as per column 13 of Part A)</i>	
17.	Aggregate amount of income for which declaration is made during the tax year	<i>(as per column 12 of Part A)</i>	
18.	Date on which declaration is received	<i>(dd/mm/yyyy)</i>	

DECLARATION

I (name of authorized person)..... having Permanent Account Number hereby certify that the information pertaining to the declarant(s) above has been duly furnished.

Place:

Signature of the authorized person

Date:

Name:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Declaration can be furnished by an individual being a resident under section 393(6)[Table: Sl. No. 1] or by any person, not being a company or a firm or an individual covered in section 393(6)[Table: Sl. No. 1], under section 393(6)[Table: Sl. No. 2].
4. Fill 'residential status' as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.
5. This application is applicable for following incomes, please fill as applicable:
 - (a) payment of accumulated balance due to an employee participating in recognized provident fund
 - (b) insurance commission for soliciting or procuring insurance business including business related to continuance, renewal, or revival of the insurance policies.
 - (c) rent from a specified person
 - (d) income in respect of (i) units of a mutual fund, or (ii) units from the Administrator of the specified undertaking, or (iii) units from the specified company
 - (e) interest on securities, interest other than interest on securities by a banking company or a co-operative society carrying on the business of banking or interest by a post office for a deposit made under a scheme notified by the Central Government or by Specified person
 - (f) payment in respect of life insurance policy including the sum allocated as bonus on such policy
 - (g) dividend (including dividend on preference shares) declared by domestic company

Refer Section 393(6) for more details.

6. In case any declaration(s) in Form No, 121 is filed before filing this declaration during the tax year, mention the total number of such Form No. 121 filed along with the total amount of income for which said declaration(s) have been filed.
7. Please mention amount of estimated total income of the tax year for which declaration is filed including the amount of income for which this declaration and earlier declaration(s), if any, is made.
8. The person responsible for paying income referred to in row no. 10 of Part A shall allot a unique identification number to all Form No. 121 received by him during a quarter of the tax year and report the same in TDS statement furnished for the same quarter.
9. The person responsible for paying income referred to in row no. 10 of Part A shall accept the declaration where the tax on declarant's estimated total income as referred to in row no. 13 of Part A of the tax year will be nil.
10. Estimated total income shall be calculated after allowing for deduction(s) under Chapter VIII of the Act, if any, or set off of loss, if any, under the head "Income from house property" and rebate allowable under section 156.

11. For a declarant other than the resident individual whose age is 60 years or more at any time during the tax year, the person responsible for paying income referred to in row no. 10 of Part A shall not accept the declaration where the amount of income of the nature referred to in section 393(6) or total amount of such income credited or paid or likely to be credited or paid during the tax year in which such income is to be included exceeds the maximum amount which is not chargeable to tax.
12. Before signing the verification, the declarant should satisfy himself that the information furnished in the declaration is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section 482.
13. Some of the information in the form would be pre-filled to the extent possible.
14. Amounts to be filled in ₹ unless otherwise provided.

Date:
To
J. K. Cement Limited
Kamla Tower, Kanpur- 208001
Uttar Pradesh, 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 us by **J. K. CEMENT LIMITED** (the Company), We hereby declare as under:

1. We, **Full name of the shareholder** _____, holding share/shares of the Company as on the record date, hereby declare that we are tax resident of India for the period April 2026-March 2027 (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 Schedule VII (Table: S. No. 20 or 21) of the Income Tax Act, 2025 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 Schedule V (Table: S. No. 1) of the Income tax Act, 2025 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 **New Pension System Trust** established in India and are the beneficial owner of the share/shares held in the Company; and our income is exempt under Schedule VII (Table: S. No. 41) of the Income tax Act, 2025 and being regulated by the provisions of the Indian Trusts Act, 1882; and we are submitting self-attested copy of the PAN card and registration certificate, as applicable.
 - We are **category of the entity** and are the beneficial owner of the share/shares held in the Company; and are not subject to withholding tax under section 393(5) of the Income Tax Act 2025; and we are submitting self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN card.
3. 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.

4. 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.

Thanking you.

Yours faithfully,

For Name of the shareholder

<<insert signature>>

Authorized Signatory - Name and designation

Note: Kindly strikethrough whichever is not applicable.

Date:

To
Company Name
Address

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 _____ (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 tax resident of _____ country name for the period April 2026 - March 2027 (Indian Fiscal Year) as per tax treaty between India and _____ country name read with Multilateral Instrument (MLI), wherever applicable (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 profitshifting (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 holding) period 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 Form 41 duly filled and signed for the period April 2026 - March 2027.

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 provisions laid down in MLI during the period April 2026 - March 2027.
7. I confirm that, being individual, my aggregate presence in India for the period of April 2026 - March 2027 does not exceed 120 days.
8. The place of effective management of _____ [Shareholder] is in _____[Country name] and not in India i.e. all the key management and commercial decisions, which are necessary for the conduct of the business, are in substance made in _____ [Country name].
9. 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.
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.

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: Kindly strikethrough whichever is not applicable

(Declaration from Stock broker or intermediary)

To,
Name of company.

Subject: Declaration under Rule 203 of Income Tax Rules for TDS credit

For the purpose of determination of TDS liability as per Income Tax Act, 2025, we hereby certify the following:

Particulars	Information
Name	
Status	
PAN	
No of shares held (as on <<record date>>)	
Gross dividend amount	
TDS amount	

We declare that the above shares held by us are on behalf of the following beneficial shareholders and the dividend income so earned is assessable in their hands. Accordingly, it is requested that TDS certificate is issued in their favour.

Name of the person	Address	PAN	Number of shares as on <<record date>>	TDS credit

We hereby validate the above-mentioned information and we do hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated. We undertake to indemnify for any tax liability (including but not limited to interest and penalty) that may arise on you in future on account of non-deduction of tax at source on the basis of the above declaration furnished by us.

For _____

Authorised signatory:

Designation:

Date :

(Declaration from beneficial shareholders)

To

Name of stock broker or

intermediaryAddress

Subject: Declaration on shareholding in _____ (name of company)

I, _____(Name of person), holding shares of CEAT as on <<_>> (record date for dividend) against _____(DP & Folio No) do hereby request to provide credit of Tax deducted atsource on the dividend payouts and the particulars are as below:

Name of the person	Address	PAN	Number of shares as on <<RecordDate>>	TDS credit

Name of shareholder

Signature

Date