

Information and Documents to be furnished by an Indian concern under section 506

| Part A: Particulars of the Indian concern | | | |
|---|---------------------------------|-----------------------|--------|
| 1. | Name: | <i>(refer Note 1)</i> | |
| 2. | Address: | <i>(refer Note 2)</i> | |
| 3. | Status: | <i>(refer Note 3)</i> | |
| 4. | Residential Status: | <i>(refer Note 4)</i> | |
| 5. | Permanent Account Number (PAN): | | |
| 6. | E-mail Id: | | |
| 7. | Contact Number: | Country Code | Number |
| | | | |

| Part B: Other Information | | | | |
|---------------------------|--|--|---|--|
| 8. | Tax Year: | | | |
| 9. | Whether the Indian concern has been designated to provide information on behalf of the group? If Yes, provide the following details: | | | |
| | (i) | details of all the Indian concerns which are constituent of the group: | | |
| | | (a) | Name: | |
| | | (b) | Address: | |
| | (c) | PAN: | | |
| | (ii) | if the information is being furnished on behalf of any Indian concern(s) details of such concern(s): | | |
| | | (a) | Name: | |
| | | (b) | Address: | |
| | | (c) | PAN: | |
| | 10. | Details of the holding entities: | | |
| (i) | | Immediate holding entity: | | |
| | | (a) | Name: | |
| | | (b) | Country/ region of incorporation: | |
| | | (c) | Country/ region of which it is tax resident: | |
| | | (d) | Tax Identification Number (TIN), in the country/ region of residence: | |
| (ii) | | Intermediate holding entity: | | |

| | | | | |
|---|--|--|---------------------------------|---|
| | (a) | Name: | | |
| | (b) | Country/ region of incorporation: | | |
| | (c) | Country/ region of which it is tax resident: | | |
| | (d) | TIN in the country/ region of residence: | | |
| | (iii) | Ultimate holding entity: | | |
| | (a) | Name: | | |
| | (b) | Country/ region of incorporation: | | |
| | (c) | Country/ region of which it is tax resident: | | |
| | (d) | TIN in the country/ region of residence: | | |
| 11. | Details of the company(ies) or entity(ies) that derive its value substantially from assets (whether tangible or intangible) located in India, which are held in, or through, the Indian concern; | | | |
| | Sl. No. | Name | Country/region of incorporation | Country/ region of which it is tax resident: TIN in the country/ region of residence: |
| | 1. | | | |
| | 2. | <i>(Repeat, if required)</i> | | |
| Part C: Information to be filled for reporting the information in respect of transfer of share/interest of the concern(s) or entity(ies) referred to in Part B (Sl. No. 11) the income from which is deemed to accrue or arise in India under the provisions of section 9(10)(a) | | | | |
| 12. | Name of the company or entity: | | | |
| 13. | Details of the transaction(s): | | | |
| | (i) | Nature of transaction: | | |
| | (ii) | Name of the transferor: | | |
| | (iii) | Address of the transferor: | | |
| | (iv) | PAN of the transferor: | | |
| | (v) | Country/ region of tax residency: | | |
| | (vi) | TAN of transferor: | | |
| | (vii) | Name of transferee: | | |
| | (viii) | Address of transferee: | | |
| | (ix) | PAN of transferee: | | |
| | (x) | TAN of transferee: | | |
| | (xi) | Other details: | | |
| | | Date of transfer | Total sale consideration | Date of acquisition Cost of acquisition |
| | | | | |
| 14. | Percentage share/interest transferred including holding percentage of transferor during the period of 12 months preceding the transfer: | | | |

| | | | | | |
|---|--|--|---|---|-------------------------------|
| 15. | Value of total assets of the company or the entity | | | | |
| 16. | Value and breakup of assets of the Indian concern: | | | | |
| | Sl. No. | Name of the asset | Value of the asset at beginning of the year | Value of the asset at the end of the year | |
| | 1. | | | | |
| | 2. | <i>(Repeat, if required)</i> | | | |
| 17. | Other details to be provided as separate enclosure: | | | | <i>(attach as per Note 6)</i> |
| 18. | Whether any transaction in respect of share of, or interest in, any company or entity referred to in Part B (Sl. No. 11) has the effect of transferring the right of management or control over the Indian concern? If Yes, provide information as per Part D. | | | | Yes/No |
| Part D: Information to be filled in to report the transaction respect of transfer of share/interest during the tax year resulting in transfer of right of management or control) | | | | | |
| 19. | Name of the company or entity: | | | | |
| 20. | PAN of the company or entity: | | | | |
| 21. | Details of the transaction(s): | | | | |
| | (i) | Total consideration of the transaction(s): | | | |
| | (ii) | Nature of transaction: | | | |
| | (iii) | Name of the transferor: | | | |
| | (iv) | Address of the transferor: | | | |
| | (v) | PAN of the transferor: | | | |
| | (vi) | Name of transferee: | | | |
| | (vii) | Address of transferee: | | | |
| | (viii) | PAN of transferee: | | | |
| 22. | Percentage share/interest transferred including percentage holding of transferor during the period of 12 months preceding the transfer: | | | | |
| 23. | Holding structure in respect of shares of, or interest in, the company or entity before and after the transfer: | | | | |
| | Sl. No. | Name of the company or entity | % of shareholding before the transfer | % of shareholding after the transfer | Remarks |
| | 1. | | | | |
| | 2. | <i>(Repeat, if required)</i> | | | |
| 24. | Value and breakup of assets of the Indian concern on the specified date as per section 9(10)(a): | | | | |
| | Sl. No. | Name of the asset | Value of the asset at beginning of the year | Value of the asset on the specified date | |
| | 1. | | | | |
| | 2. | <i>(Repeat, if required)</i> | | | |

Verification

I, _____, hereby affirm that the information provided in this application is true and correct to the best of my knowledge. I have not concealed any relevant fact.

I am submitting this application in my capacity as _____ (designation), holding PAN _____ and I am competent to verify and submit this application.

Place:

Signature:

Date:

Name:

Designation:

Notes:

1. The name shall include full name of the person.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. Fill status as below: —

| | |
|-------|-------------------------------|
| (I) | Company |
| (II) | Limited Liability Partnership |
| (III) | Firm |
| (IV) | Permanent Establishment |
| (V) | Other, specify |

4. Fill residential status as below: —

| | |
|-------|--------------------------------------|
| (I) | Resident |
| (II) | Non-resident |
| (III) | Resident but not ordinarily resident |

5. Where the region is a specified territory, the same is to be stated.

6. With respect to Part C (Sl. No. 17), following details shall be provided as annexures, namely: —

| Annexure | Particulars |
|----------|---|
| A-1 | Basis of valuation of assets in Part C (Sl. No. 15 and 16) and Part D (Sl. No. 24). |
| A-2 | Details of supporting documents in respect of A-1. |
| A-3 | Financial and accounting statements of the company or the entity. |
| A-4 | Basis of determining the location of share or interest being transferred. |

7. This form is to be applied to the Assessing Officer.
8. Some of the information in the form would be pre-filled to the extent possible.
9. The amount mentioned in this form is to be filled in rupees unless stated otherwise.