

¹**[FORM NO. 64A**
[See rule 12CA(1)(i)]
[e-Form]

Statement of income distributed by a business trust to be furnished under section 115UA of the Income-tax Act, 1961

1. Name of the business trust
2. Address of the registered office
3. Permanent Account Number
4. Previous year ending
5. Name and address of the trustees of the business trust
6. Date of registration of the business trust with the Securities and Exchange Board of India
 - (i) under the Securities and Exchange Board of India (Real Estate Investment Trusts) Regulations, 2014

1. Substituted by the IT (Fifth Amdt.) Rules, 2025, w.e.f. **24-2-2025**.

(ii) under the Securities and Exchange Board of India (Infrastructure Investment Trusts) Regulations, 2014

7. Whether the units of the business trust are listed on any recognised stock exchange at any time during previous year Yes/No
8. Aggregate income of the Business trust from all sources (9+11+13+15+17)
9. Income by way of interest referred to in clause (23FC) of section 10
10. Proportion of 9 to 8
11. Income by way of renting or leasing or letting referred to in clause (23FCA) of section 10
12. Proportion of 11 to 8
13. Income by way of dividend referred to in clause (23FC) of section 10 in a case where the special purpose vehicle has exercised option under section 115BAA
14. Proportion of 13 to 8
15. Income by way of dividend referred to in clause (23FC) of section 10 in a case where the special purpose vehicle has not exercised option under section 115BAA
16. Proportion of 15 to 8
17. Income other than that referred to in 9, 11, 13 and 15
18. Proportion of 17 to 8
19. Details of persons being unit holders, referred to in sub-section (1) of section 115UA to whom the income is distributed, in the following format:—

| S. No. | Name (s) | Address (es) | Permanent Account Number or Aadhaar Number | Total amount distributed | Amount of income in the nature of interest referred to in clause (23FC) of section 10 [Column 5 × Sl. No. 10] | Amount of income in the nature of renting or leasing or letting referred to in clause (23FCA) of section 10 [Column 5 × Sl. No. 12] | Amount of income in the nature of dividend referred to in clause (23FC) of section 10 in a case where the special purpose vehicle has exercised option under section 115BAA [Column 5 × Sl. No. 14] | Amount of income in the nature of dividend referred to in clause (23FC) of section 10 in a case where the special purpose vehicle has not exercised option under section 115BAA [Column 5 × Sl. No. 16] |
|--|----------|--------------|--|--------------------------|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Amount of other income [Column 5 × Sl. No. 18] | | | | | | | | |
| (10) | | | | | | | | |
| | | | | | | | | |

20. Amount distributed by the business trust to unit holders with respect to units as referred to in clause (xii) of sub-section (2) of section 56 during the previous year or during any earlier previous year(s), in the following format:—

| S.No. | Previous year | No. of units | Aggregate amount as referred to in clause (xii) of sub-section (2) of section 56 distributed with respect to such units during such previous year |
|-------|---------------|--------------|---|
| (1) | (2) | (3) | (4) |
| | | | |
| | | | |

21. Details of persons being unit holders, referred to in section 115UA to whom the amount referred to in Sl. No. 20 is distributed, in the following format:—

| S. No. | Name (s) | Address(es) | Permanent Account Number or Aadhaar Number | Number of units | Amount as referred to in clause (xii) of sub-section (2) of section 56 distributed with respect to one unit of unit holder during the previous year | Aggregate amount as referred to in clause (xii) of sub-section (2) of section 56 distributed with respect to all units of unit holder during the previous year |
|--------|----------|-------------|--|-----------------|---|--|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| | | | | | | |
| | | | | | | |

Enclose a copy of the certificate of registration under the Securities and Exchange Board of India Act, 1992 (15 of 1992).

Enclose a copy of the trust deed registered under the provisions of the Registration Act, 1908 (16 of 1908).

Enclose audited accounts including balance sheet, annual report, if any, with certified copies of income and appropriation towards distribution of income.

I, (Name in full and in block letters) son/daughter/wife of do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the Annexure(s), including the documents accompanying such Annexure(s), is correct and complete. I further declare that I am furnishing such statement in my capacity as (designation) and that I am competent to furnish this statement and verify it.

Verified today the day of

Place

.....
Signature

Verification

I/We* have examined the books of account and other documents showing the particulars of income earned and the income distributed to the unit holders by the (name of the Business trust) for the previous year ending

2. I/We declare that the above particulars are true and correct to the best of my/our knowledge and belief.

Place

Date (Signature with name of the Accountant)

Notes:

1. "Accountant" means the accountant as defined in the Explanation to sub-section (2) of section 288 of the Income-tax Act, 1961.
2. *Strike out whichever is not applicable.]