

# Contractorâ€™s No Objection Certificate (NOC) for Lower Tax Deduction Certificate

To,  
The Assessing Officer  
Income Tax Department

Subject: No Objection Certificate for Issuance of Lower Tax Deduction Certificate under Section 197 of the Income-tax Act, 1961

Respected Sir/Madam,

This is to certify that **[Name of Contractor]**, holding PAN **[PAN Number]**, having registered office at **[Address]**, is engaged in the business of **[Nature of Business/Work Contracted]**. The said contractor has been awarded the following contract:

Particulars	Details
Name of Contractee	[Name of Organization/Company]
Nature of Work	[Type/Description of Work]
Contract Value	[Amount in figures and words]
Contract Period	[Start Date] to [End Date]

We hereby provide our No Objection for issuance of Lower Tax Deduction Certificate to the contractor under Section 197 of the Income-tax Act, 1961, subject to applicable norms and verification by the department. We confirm that we have no objection in deducting tax at a lower rate as may be specified by the Assessing Officer against the above contract payments.

Kindly consider the request of the contractor for issuance of the necessary certificate.

Thanking you,  
Yours faithfully,

For **[Name of Contractee/Company]**

(Authorized Signatory)

Name: \_\_\_\_\_

Designation: \_\_\_\_\_

Date: \_\_\_\_\_

Place: \_\_\_\_\_

## Important Notes:

- This NOC format is indicative and should be customized as per individual contract details.
- All particulars must be filled accurately to avoid delays in processing.
- NOC should be issued on the official letterhead of the contractee/organisation.
- Authorization and supporting documents may be required by the tax department.
- This document does not guarantee lower TDS unless approved by the Assessing Officer.