

# Employerâ€™s No Objection Certificate (NOC)

Ref No.: [Your/Employer's Letter No.]

Date: [DD/MM/YYYY]

To,  
The Assessing Officer,  
Income Tax Department  
[Address]

Subject: No Objection Certificate for Lower Deduction of TDS under Section 197 for Contract Payments

Dear Sir/Madam,

This is to certify that **[Name of Contractor]**, having PAN **[Contractor PAN]** and registered office at **[Contractor Address]**, is engaged by us, **[Employerâ€™s Name]**, for carrying out contractual services for the period **[Contract Period]**.

The above-mentioned contractor has requested for deduction of TDS at a lower rate under Section 197 of the Income Tax Act, 1961, for payments to be received from us against services rendered. We have reviewed their request and have no objection in case the Income Tax Department permits lower/nil deduction of tax at source on such payments subject to their eligibility under the law.

Kindly consider their application favorably for lower rate of TDS deduction from contract payments made by us.

Thank you.

For **[Employerâ€™s Name]**

Authorised Signatory

Name:

Designation:

Contact Details:

## Important Notes:

- This NOC should be issued on official letterhead of the employer/contractee.
- Relevant details like Ref No., Date, Contractorâ€™s information, period, and employerâ€™s information should be filled appropriately.
- This certificate alone does not ensure lower TDS; final approval is at the discretion of the Income Tax Department based on the contractor's application.
- Always retain a signed copy for your records.
- TDS deduction compliance is as per Income Tax Act, 1961 regulations.