

# Application for NOC “ Lower TDS Deduction (Under Section 197)

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

To,  
The Assessing Officer,  
Income Tax Department,  
\_\_\_\_\_ Ward,  
\_\_\_\_\_ City.

Subject: Application for issuance of NOC for Lower Deduction of TDS under Section 197 for Contractors

Respected Sir/Madam,

I/We, **[Name of the Applicant/Contractor]**, having PAN [\_\_\_\_\_] and address at **[complete address]**, engaged in the business of **[nature of business]**, wish to submit this application for issuance of NOC for lower deduction of TDS under Section 197 of the Income-tax Act, 1961 for the FY **[20XX-XX]**.

I/We have been awarded the following contracts:

- **Name of Contractee(s):** [\_\_\_\_\_]
- **Nature of Contract:** [Works/Supply/etc.]
- **Contract Value:** Rs. [\_\_\_\_\_]
- **Period of Contract:** [\_\_\_\_\_]

Based on our past and projected income, the resultant tax liability is considerably less than the aggregate TDS deductible at normal rates. In support, we are enclosing audited financial statements, past years’ ITRs, computation of income, and current contract details.

In view of the above, I/we kindly request you to issue a certificate for Nil/lower deduction of tax at source for the mentioned contracts for smooth operations of our business.

Thanking you.

Yours faithfully,  
**[Name & Designation]**  
[Company/Firm Name]  
[Contact Number]  
[Email Address]

## Important Notes:

- This format may be customized as per the applicant’s profile and requirements.
- All circumstantial evidence & supporting documents (past ITRs, audited financials, contract copies, computation, etc.) should be attached.
- Ensure correctness of PAN, Assessment Year, and details provided.

- NOC from the department is subject to compliance review by the Assessing Officer.
- This application is to be made in accordance with Section 197 of the Income-tax Act, 1961, preferably through the online TRACES portal.