

# No Objection Certificate (NOC) For Reduced TDS Deduction for Contractors

**Date:** [Date]

**To,**

The Assessing Officer

[Income Tax Department Address]

**Subject:** No Objection Certificate for Deduction of TDS at Lower Rate under Section 197 of the Income Tax Act, 1961

Dear Sir/Madam,

This is to certify that **[Contractor's Name or Company Name]**, having PAN **[PAN Number]** and registered office at **[Registered Address]**, has requested a No Objection Certificate (NOC) for the deduction of Tax Deducted at Source (TDS) at a lower rate for the financial year **[FY]** for contractual services being rendered to us.

We hereby state that we have no objection if the TDS is deducted at the reduced rate of **[Reduced TDS Rate]%** as per the approval or certificate issued by the Income Tax Department under Section 197 of the Income Tax Act, 1961.

All necessary documents, declarations, and the certificate issued by the department have been verified and found in order. We request you to kindly allow deduction of TDS at the approved reduced rate for all payments related to the concerned contract(s).

Thank you for your kind consideration.

Sincerely,

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**[Authorized Signatory Name]**

[Designation]

[Company Name]

[Contact Details]

## Important Notes:

- This NOC is based on the certificate issued under Section 197 by the Income Tax Department.
- Ensure the validity period and approved rate of the lower deduction certificate before submitting this NOC.
- Retain copies of all supporting documents for future reference and compliance.
- This document should be printed on company letterhead and duly signed by an authorized person.
- The deductor remains responsible for verifying the authenticity of the lower TDS certificate.