

# Self-Declaration Format by HUF for Lower TDS (Section 197)

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

**To,**

The Manager/Authorized Officer,  
[Name of Deductor / Institution / Bank],  
[Address]  
[City, Pin Code]

## **Subject: Self-Declaration for Lower Deduction of Tax at Source (TDS) under Section 197 by Hindu Undivided Family (HUF)**

Dear Sir/Madam,

I, \_\_\_\_\_ (Karta of the HUF), on behalf of \_\_\_\_\_ (Name of HUF) having PAN \_\_\_\_\_, hereby declare that our HUF is eligible for lower deduction of TDS as per certificate issued by the Income Tax Department under section 197 of the Income Tax Act, 1961.

The details of the lower deduction certificate are as under:

Name of HUF	_____
PAN of HUF	_____
Certificate No.	_____
Valid From	_____
Valid To	_____
Applicable Rate of TDS (%)	_____

I further undertake to inform you in case the above stated certificate for lower deduction is cancelled/withdrawn or any changes are made by the Income Tax Department.

Kindly deduct tax at source as per the rates mentioned in the above certificate.

Yours sincerely,

For \_\_\_\_\_ (Name of HUF)

(Signature)

Name of Karta: \_\_\_\_\_

Contact Number: \_\_\_\_\_

Address: \_\_\_\_\_

## **Important Notes:**

- Attach a copy of the valid lower TDS deduction certificate issued by the Income Tax Department.
- This declaration should be submitted before the payment is credited or made.
- Incorrect or false declarations may attract penalties under the Income Tax Act, 1961.
- Declaration must be duly signed by the Karta or authorized signatory of the HUF.
- Keep acknowledgment/receipt of submission for future reference.