

Self-Declaration for Lower TDS Deduction under Section 197 of the Income Tax Act, 1961

To, _____
Name of Deductor: _____
Address of Deductor: _____
Date: _____

Subject: Self-Declaration for Deduction of TDS at Lower Rate under Section 197

Dear Sir/Madam,

I, _____ (Name of the Declarant), having PAN _____ and residing at _____ hereby declare that I have obtained a valid certificate for deduction of tax at lower rate under Section 197 of the Income Tax Act, 1961.

Details of the certificate are as follows:

Certificate No.: _____

Date of Issue: _____

Assessment Year: _____

Rate of TDS specified: _____

I request you to kindly deduct TDS at the lower rate mentioned above in respect of payments to be made to me.

I undertake to intimate you of any change in the status, validity or rate mentioned in the certificate, if any.

I am enclosing a self-attested copy of the certificate issued u/s 197 for your reference and record.

Thank you for your cooperation.

Yours faithfully,

Name: _____

Signature: _____

PAN: _____

Date: _____

Important Notes:

- This format should be accompanied by a valid certificate issued by the Income Tax Department under Section 197.
- The declarant must inform the deductor immediately if there is a change or cancellation of the certificate.
- This declaration is valid only for the period and payments specified in the lower deduction certificate.
- Providing false information can result in penalties under the Income Tax Act.
- The deductor should verify the details and validity of the certificate before acting on this declaration.