

To whomsoever it may concern

Self-Declaration of Residency for Indian Income Tax Purpose

I am a holder of units in Anantam Highways Trust of which I am the beneficial owner.

I hereby confirm that I am a non-resident of India in terms of the Indian Income-tax Act, 1961 for the financial/ tax year _____ i.e. during the period 1 April 20____ to 31 March 20____ (assessment year _____) as I would be satisfying the following conditions cumulatively, in cases of persons covered under A] or B] below, as may be applicable:

A] In case of an individual being a citizen of India or person of Indian origin:

1. My stay in India is/ is expected to be less than 60 days during the subject tax year;
or
2. My stay in India has been less than 365 days during the 4 tax years immediately preceding the subject tax year; **and**

My stay in India during the subject tax year is/ is expected to be less than

- a) 120 days during the subject tax year, if my total income (other than income from foreign sources) exceeds Rs 15 lakhs for the subject year; **or**
- b) 182 days during the subject tax year, if my total income (other than income from foreign sources) does not exceed Rs 15 lakhs for the subject year

and

3. My income is taxable in my current country of tax residence, if my total income (other than income from foreign sources) exceeds Rs 15 lakhs for the subject year.

OR

B] In case of any other person:

1. My stay in India is/ is expected to be less than 60 days during the subject tax year;
or
2. My stay in India during the tax year is/ is expected to be more than 60 days but less than 182 days; **and**

My stay in India has been less than 365 days during the 4 tax years immediately preceding the subject tax year.

Accordingly, I should be considered as non-resident for India tax purpose.

In case there is any change in the above facts, I shall forthwith communicate the same to Anantam Highways Trust and in case I default in communicating the same, I undertake to indemnify Anantam Highways Trust for any loss cause on account of tax, interest and penalty as may be levied by the Tax Authorities.

I also undertake to provide the following documents /evidence, regarding my residential status in _____ (mention the name of the country):-

- (a) Tax Residency Certificate
- (b) Declaration in Form 10F (enclosed).

Yours faithfully,

*Name: _____

*Address of Current Resident Country:

*Email ID: _____

*Contact Number: _____
