

<<to be executed on letterhead of the Unitholder>>

Appendix – 2

**Declaration by Category I/ II Alternate Investment Fund ('AIF') registered with SEBI holding registration and declaring interest income is not chargeable under the head 'Profit and Gains of Business or Profession' and qualifies for exemption under Section 10(23FBA) of the Income-tax Act, 1961 ('the Act')**

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

**TO WHOMSOEVER IT MAY CONCERN**

Dear Sir,

**Sub: Declaration with regards to income.**

For the purpose of determining withholding tax liability the Act, we hereby certify as follows:

Nature of information	Details
Name of the Unitholder	
Status	Alternate Investment Fund
Contact number/ e-mail id	
Permanent Account Number ('PAN')	

We declare that we are a Category I/ II AIF registered with SEBI holding registration number \_\_\_\_\_ and our income is not chargeable under the head 'Profit and Gains of Business or Profession' for the Financial Year ('FY') 2024-25 and qualifies for exemption under Section 10(23FBA) of the Act. Therefore, we are eligible for exemption from withholding taxes under the Act, as specified in CBDT Notification No. 51/2015 of the Act.

In this regard, we have enclosed a certificate of registration of the AIF with SEBI. <<Please provide registration certificate>>

In this connection, we also certify that the above made declarations applies to all DP ID & client ID linked with the PAN <<PAN of the Unitholder>>.

We hereby certify that this declaration should be considered for all subsequent distributions by Bharat Highways InvIT for the relevant financial year.

We hereby undertake that in case of any change in details provided in this declaration, it shall be our responsibility to intimate the change(s) to Bharat Highways InvIT and provide an updated declaration for the relevant financial year.

For and on behalf of <<Name of the Unitholder>>

Authorised Signatory

Name: \_\_\_\_\_

Designation: \_\_\_\_\_

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**Declaration/ Verification**

I/We..... do hereby declare that to the best of my/our knowledge and belief what is stated above is correct, complete and is truly stated.

I/We authorize you to withhold taxes at the applicable rates based on the declaration provided. I/We hereby also certify that this declaration should be considered for all subsequent distributions by Bharat Highways InvIT for the relevant financial year.

I/We acknowledge that in case of shortfall in deduction of taxes on account of this declaration, I/We indemnify Bharat Highways InvIT for any tax, interest or penalty arising out of short deduction. I/We confirm that we would pay such additional tax, interest or penalty to Bharat Highways InvIT.

I/We acknowledge that in case any excess taxes are deducted based on this declaration, taxes withheld and paid to the credit of the Central Government will not be refunded or adjusted by Bharat Highways InvIT.

I/We hereby undertake that in case of any change in details provided in this declaration, it shall be my/our responsibility to *suo moto* intimate the change(s) to Bharat Highways InvIT and provide an updated declaration for the relevant financial year.

For and on behalf of <<Name of the Unitholder>>

Authorised Signatory

Place:

Name:

Date:

Designation: