

(On Company Letter Head)

FORM NO. 10F

[See sub-rule (1) of rule 21AB]

Information to be provided under sub-section (5) of section 90 or sub-section (5) of section 90A of the Income-tax Act, 1961

I..... son/daughter of Mr in the capacity of.....
(designation) do provide the following information, relevant to the previous year
2017-18 in case of for the purposes of sub-section (5) of
section 90/section 90A:-

| Sl.No. | Nature of information | Details |
|--------|--|---------|
| (i) | Status (individual; company, firm etc.) of the assessee | Company |
| (ii) | Permanent Account Number (PAN) of the assessee if allotted | |
| (iii) | Nationality (in the case of an individual) or Country or specified territory of incorporation or registration (in the case of others) | |
| (iv) | Assessee's tax identification number in the country or specified territory of residence and if there is no such number, then, a unique number on the basis of which the person is identified by the Government of the country or the specified territory of which the assessee claims to be a resident | |

| | | |
|------|--|-------------------------|
| (v) | Period for which the residential status as mentioned in the certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A is applicable | 2017-18 |
| (vi) | Address of the assessee in the country or territory outside India during the period for which the certificate, mentioned in (v) above, is applicable | |

I have obtained a certificate to in sub-section (4) of section 90 of sub-section (4) of section 90A from the Government of..... (name of country or specified territory outside India)

Signature:.....

Name:.....

Address:.....

Email ID:.....

Contact Number.....

Permanent Account Number:.....

Verification

I..... do hereby declare that to the best of my knowledge and belief what is stated above is correct complete and is truly stated. Verified today the..... day of.....

Signature of the person providing the information

Place:.....

(On Company Letter Head)

No Business Connection or Permanent Establishment Certificate

Date

To

Bharat Heavy Electricals Limited
Ramachandrapuram, Hyderabad
India - 502032

Sir,

Sub: No Business Connection or Permanent Establishment declaration for FY 2017-18

This is to certify that (Name of the supplier) is a company incorporated in(country) and does not have any business connection in India as per the provision of Section 9 of the Income Tax Act 1961 or any Permanent Establishment as defined in Article 5 of the India and(country) DTAA.

We hereby certify that we will notify BHEL in case of any change in the status as certified above.

For

Authorised Signatory

(Note – Please refer definition of the Business Connection on reverse and Permanent Establishment in the relevant DTAA)

"Business connection" as defined in Section 9 of the Income Tax Act shall include any business activity carried out through a person who, acting on behalf of the non-resident,—

- (a) has and habitually exercises in India, an authority to conclude contracts on behalf of the non-resident, unless his activities are limited to the purchase of goods or merchandise for the non-resident; or
- (b) has no such authority, but habitually maintains in India a stock of goods or merchandise from which he regularly delivers goods or merchandise on behalf of the non-resident; or
- (c) habitually secures orders in India, mainly or wholly for the non-resident or for that non-resident and other non-residents controlling, controlled by, or subject to the same common control, as that non-resident:

Provided that such business connection shall not include any business activity carried out through a broker, general commission agent or any other agent having an independent status, if such broker, general commission agent or any other agent having an independent status is acting in the ordinary course of his business :

Provided further that where such broker, general commission agent or any other agent works mainly or wholly on behalf of a non-resident (hereafter in this proviso referred to as the principal non-resident) or on behalf of such non-resident and other non-residents which are controlled by the principal non-resident or have a controlling interest in the principal non-resident or are subject to the same common control as the principal non-resident, he shall not be deemed to be a broker, general commission agent or an agent of an independent status