



K.M. Sugar Mills Ltd.

Factory & Works : P.O. Motinagar-224201, Dist. Ayodhya (U. P.)
Phone : 7571000692, Email : director@kmsugar.com

Handwritten signature

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- Shareholder who has not filed the returns of income for the last two assessment years relevant to the two previous years immediately before the previous year in which tax is required to be deducted/ collected. i.e for FY 2021-22 previous years would be FY 2019-20 and FY 2020-21.
- Aggregate of tax deducted at source and tax collected at source should be rupees fifty thousand or more in each of these two previous years.

For the purpose of TDS, Company will verify the status (i.e., Specified Person or not) from the Government enabled online facility and deduct TDS accordingly.

Resident Shareholders (Other than Individuals):

The TDS for Resident shareholders (other than individuals) along with required documents are provided in Table below:

Category of Shareholder	Tax Deduction Rate	Exemption Applicability/ Documents required
Insurance Companies	NIL	Documentary evidence that the provisions of section 194 of the Act are not applicable to them: 1. PAN 2. Registration certificate 3. Self-declaration as given in Annexure 4
Mutual Funds	NIL	Documentary evidence to prove that the mutual fund is a mutual fund specified under clause (23D) of section 10 of the Act and is covered under Section 196 of the Act along with Self-declaration given in Annexure 4
Alternative Investment fund (AIF) established/ incorporated in India	NIL	Documentary evidence that the person is covered by Notification No. 51/2015 dated 25 June 2015 (OR) Self-declaration that its income is exempt under Section 10 (23FBA) of the Income Tax Act, 1961 and they are governed by SEBI regulations as Category I or Category II AIF along with the following documents 1. Self-attested copy of the PAN card 2. Registration certificate 3. Self-declaration given in Annexure 4
Recognized Provident Fund	NIL	Self-attested copy of a valid order from Commissioner under Rule 3 of Part A of Fourth Schedule to the Act, (OR) Self-attested valid documentary evidence (e.g., relevant copy of registration, notification, order, etc.) in support of the provident fund being

		established under a scheme framed under the Employees Provident Funds Act, 1952 needs to be submitted along with Self-declaration given in Annexure 4
Approved Superannuation Fund / Approved Gratuity Fund	NIL	Self-attested copy of valid approval granted by the Commissioner needs to be submitted : a) under Rule 2 of Part B of Fourth Schedule to the Act (In case of Approved Superannuation Fund) b) under Rule 2 of Part C of Fourth Schedule to the Act (In case of Approved Gratuity Fund) along with Self-declaration given in Annexure 4
National Pension Scheme	NIL	Self-attested valid documentary evidence (e.g., relevant copy of registration, notification, order, etc.) granting approval to the Scheme along with Self-declaration given in Annexure 4
Entities exempt under Section 10 of the Act	NIL	If the income is exempt under the Act, the authorized signatory shall submit the declaration given in Annexure 4 duly signed with stamp affixed for the purpose of claiming exemption from TDS (entities as provided in Circular No.18 of 2017)
Corporation established by or under a Central Act/ State Act which is, under any law for the time being in force, exempt from income- tax on its income including entities in which such corporations are the beneficial shareholders	NIL	Documentary evidence that the person is covered under section 196 of the Act along with self-declaration given in Annexure 4 .
Order under section 197 of the Act	Rate provided in the order	Lower/NIL withholding tax certificate obtained from Income Tax authorities.
Benefit under Rule 37BA	Rates based on the status of the beneficial owners	In case where shares are held by Clearing Member/ intermediaries/ stock brokers and TDS is to be applied by the Company in the PAN of the beneficial shareholders, then intermediaries/ stock brokers and beneficial shareholders will have to provide a declaration given in Annexure 5 .

Other resident shareholders without PAN/Invalid PAN/Deleted PAN/non-compliance of Section 206AB	20%	
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For Non-Resident Members:

1. Tax shall be deducted/withheld at the rate of 20% (plus applicable surcharge and cess) on the amount of dividend payable.

2. However, non-resident members have an option to be governed by the provisions of the Double Tax Avoidance Agreement ("DTAA") between India and the country of tax residence of the members, if such DTAA provisions are more beneficial to them. To avail the DTAA benefits, the non-resident member should furnish the following documents to the Company, Registrar and Transfer Agent ("RTA") i.e. M/s. Link Intime India Private Limited by August 21, 2021.

- a. Self-attested copy of Permanent Account Number (PAN) if allotted to you, by the Indian Income Tax Authorities. If PAN is not allotted to you, please provide your email address, contact number and address in the country of residence along with documentary evidence of such address;
- b. Self-attested copy of Tax Residency Certificate (TRC) issued by the competent authority or tax authority of the country of your residency, evidencing and certifying your tax residency status in the country of residency during the Financial Year 2021-22;
- c. Completed and duly signed Form 10F in the format given in the link;
- d. Self-declaration in the format given in the link, certifying that –
 - i. You will continue to remain a tax resident of the country of your residency during the Financial Year 2021-22;
 - ii. You are eligible to claim the beneficial DTAA rate for the purposes of tax withholding on dividend declared by the Company;
 - iii. You have no reason to believe that your claim for the benefits of the DTAA is impaired in any manner;
 - iv. You are the beneficial owner of your shareholding in the Company and dividend receivable from the Company; and

v. You do not have a taxable presence or a permanent establishment in India during the Financial Year 2021-22.

3. Rate as per Submitting Order under section 195(3) /197 of the Act obtained from Income Tax authorities.

The Company is not obligated to apply the beneficial DTAA rates at the time of tax deduction/ withholding on dividend amounts. Application of beneficial DTAA Rate shall depend upon the completeness and satisfactory review by the Company/RTA, of the documents submitted by Non-Resident members.

For all members who are seeking exemption from tax on dividend:

The aforementioned documents (duly completed, signed and scanned) shall be submitted to our RTA, Link Intime India Private Limited by clicking the URL <https://www.linkintime.co.in/formsreg/submission-of-form-15g-15h.html> by August 21, 2021 in order to enable the Company to determine and deduct appropriate TDS / withholding tax, as may be applicable. No communication on the tax determination/deduction shall be entertained after August 21, 2021.

Please note that all the Tax related documents should be uploaded through above link only and documents (if sent) on other email ids will not be entertained.

All communications/ queries in this respect should be addressed and sent to our RTA, Link Intime India Private Limited at its email address at delhi@linkintime.co.in.

To view / download Annexure1 Form 15G [click here](#)

To view / download Annexure2 15H [click here](#)

To view / download Annexure3 Form 10F [click here](#)

To view / download Annexure4 Declaration of category of shareholder [click here](#)

To view / download Annexure5 Declaration regarding Tax Residency [click here](#)

Members may please note that in case the tax on said dividend is deducted at a higher rate in absence of receipt, non-compliance of prescribed procedure or insufficiency of the aforementioned details/documents from you, an option is available to you to file the return of income as per IT Act and claim appropriate refund, if eligible. Shareholders, whose valid PAN is updated, will be able to see the credit of TDS in Form 26AS, which can be downloaded from their e-filing account at <https://www.incometax.gov.in/iec/foportal/>

UPDATION OF PAN, EMAIL ADDRESS AND OTHER DETAILS:

All the shareholders are requested to update the residential status, registered email address, mobile number, category and other details with their relevant depositories through their depository participants, if the shareholding is in demat form or with the Company's Registrar & Transfer Agent ('RTA'), Link Intime India Private Limited ("LIPL"), if the shareholding is held in physical form, as may be applicable. The Company is obligated to deduct TDS based on the

records made available by National Securities Depository Limited or Central Depository Services (India) Limited (collectively referred to as 'the Depositories') in case of shares held in demat mode and from the RTA in case of shares held in physical mode and no request will be entertained for revision of TDS return

UPDATE OF BANK ACCOUNT DETAILS:

In order to facilitate receipt of dividend directly in your bank account, we request you to submit / update your bank account details with your Depository Participant, in case you are holding shares in the electronic form. In case your shareholding is in the physical form, you may submit the name and bank account details of the first shareholder along with a cancelled cheque leaf. **Note: Your name and bank account details and a duly self attested copy of your PAN card, with Link Intime India Private Limited at Noble Heights, 1st floor, Plot No. NH-2, C**



आज दिल्ली शिक्षा बोर्ड के साथ इंटरनेशनल शिक्षा बोर्ड का समझौता हुआ है। ये बहुत बड़ी बात है, दिल्लीवासियों के लिए बेहद खुशी की बात है। हमारे बच्चों को अब दिल्ली में इंटरनेशनल लेवल की शिक्षा मिलेगी। _____

अरविंद केजरीवाल@ArvindKejriwal

18+ के लिए शिक्षण संस्थानों में लगायें वैक्सीनेशन शिविर

युवाओं को रोजगार से जोड़ना
सबसे बड़ी प्राथमिकता: योगी
लखनऊ (एसएनबी)।

लखनऊ (एसएनबी) ।



राज्य सरकार की प्रभावी रणनीति व निरन्तर प्रयासों से प्रदेश में संक्रमण नियंत्रित स्थिति में

› कोरोना टीके की दूसरी डोज के लिए
शनिवार आरक्षित किया जाए

स्वाधीनता दिवस के बाद माध्यमिक, उच्च, प्राविधिक तथा व्यावसायिक शिक्षण संस्थानों में 50 प्रतिशत क्षमता के साथ भौतिक रूप से पठन-पाठन प्रारम्भ किया जाए

योगी ने हरियाली तीज पर दीं हार्दिक शुभकामनाएं :

सीएम योगी आज 2846 प्रवक्ताओं व सहायक अध्यापकों को देंगे नियुक्ति पत्र

लखनऊ (एसएनबी)

नियुक्ति पत्र वितरण
समारोह का तीसरा
चरण लोक भवन में
आयोजित होगा

विविध के पाठ्यक्रमों में समानता सुनिश्चित की जाए

लखनऊ (एसएनबी) ।



राज्यपाल के
समक्ष उच्च
शिक्षा के क्षेत्र में
राष्ट्रीय शिक्षा
नीति-2020 के
क्रियान्वयन को
की गई कार्यवाही

का प्रस्तुतिकरण हुआ

विश्वविद्यालयों से सम्बद्ध डिग्री कालेजों की संख्या निर्धारित की जाये: आनंदीबेन

कांग्रेस ने बनायी यूपी की चुनाव समिति

लखनऊ (एसएनबी) ।

प्रदेश अध्यक्ष
लल्लू समेत
38 लोगों को
किया शामिल

संवैधानिक संस्थाओं को कमजोर कर रही भाजपा

बांदा (एसएनबी) ।

लखनऊ (एसएनबी)।

प्रयागराज (एसएनबी) ।

**यूपी बोर्ड
रीक्षा-2022**



› केन्द्र और राज्य की भाजपा सरकार ने जनता का भरोसा तोड़ा

➤ 2022 में जनता
भाजपा सरकार से
हाथ जोड़ लेगी

डीएलएड प्रशिक्षण के लिए ऑनलाइन आवेदन की तिथि बढी

प्रयागराज (एसएनबी) ।

जन्म तिथि निर्धारण को हाईस्कूल सर्टिफिकेट होने पर अन्य साक्ष्य बेमानी

› सहारा न्यूज ब्यूरो
प्रयागराज ।

मुख्तार अंसारी की पत्नी के शस्त्र
लाइसेंस निलम्बन का आदेश रद्द
निरस्तीकरण की जांच रहेगी जारी
प्रयागराज ।

डिप्टी सीएम केशव प्रसाद मौर्य के फर्जी डिग्री की जांच के आदेश

प्रयागराज ।

मामले की अगली
सुनवाई होगी
25 अगस्त को



इलाहाबाद हाईकोर्ट का फैसला