

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

Appendix – 2

**Declaration under Section 199 of the Income-tax Act, 1961 ('the Act') read with Rule 37BA of the Income-tax Rules, 1962 ('the Rules')**

**TO WHOMSOEVER IT MAY CONCERN**

The following details are provided for purpose of withholding taxes under section 194LBA and section 195 of the Act on distributions made by National Highways Infra Trust ('NHIT'):

Name and address of the person in whose hands the income is to be included/ is taxable	Permanent Account Number ('PAN') of the person in whose hands the income is to be included/ is taxable (Please also provide copy of PAN card)	Number of Units for which TDS credit is to be given	Income in respect of which credit of TDS to be given	Reason for transfer of TDS credit
			Interest income distributed by NHIT	
			Dividend income distributed by NHIT	
			Specified sum distributed by NHIT	

Accordingly, I / We hereby request that the certificate for deduction of tax at source be issued in the name of \_\_\_\_\_ PAN \_\_\_\_\_ as declared above.

This declaration shall be in force for financial year 2024-25.

Signature of the Unitholder

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

PAN: \_\_\_\_\_

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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 National Highways Infra Trust 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 National Highways Infra Trust 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 National Highways Infra Trust.

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 National Highways Infra Trust.

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 National Highways Infra Trust and provide an updated declaration for the relevant financial year.

Signature of the  
Unitholder

Place: \_\_\_\_\_

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

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

PAN: \_\_\_\_\_