

F. No. 370142/47/2021-TPL
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, dated the 28th of August, 2021

Subject: Inviting comments on the draft notification for framing rules for implementing the amendments made by the Taxation Laws (Amendment) Act, 2021- reg.


The Taxation Laws (Amendment) Act, 2021 (2021 Act), which received the assent of the President on the 13th August, 2021, has, *inter-alia*, amended the Income-tax Act, 1961 (Income-tax Act) so as to provide that no tax demand shall be raised in future on the basis of the amendment to section 9 of the Income-tax Act made vide Finance Act, 2012 for any offshore indirect transfer of Indian assets if the transaction was undertaken before 28th May, 2012 (i.e., the date on which the Finance Bill, 2012 received the assent of the President).

2. The amendment made by 2021 Act also provides that the demand raised for offshore indirect transfer of Indian assets made before 28th May, 2012 (including the validation of demand provided under Section 119 of the Finance Act 2012) shall be nullified on fulfillment of specified conditions such as withdrawal or furnishing of undertaking for withdrawal of pending litigation and furnishing of an undertaking to the effect that no claim for cost, damages, interest, etc. shall be filed and such other conditions are fulfilled as may be prescribed. The amount paid/collected in these cases shall be refunded, without any interest, on fulfillment of the said conditions.

3. The aim of the amendment made by the 2021 Act is to bring tax certainty and ensure that once specified conditions are fulfilled, the pending Income-tax proceedings shall be withdrawn, demand, if any, raised shall be nullified, and amount if any collected shall be refunded to the taxpayer without any interest. To implement the amendment made by 2021 Act, it is proposed to amend the Income-tax Rules, 1962 by way of insertion of rule 11UE along with Forms 1 to 4 which specify the conditions to be fulfilled and the process to be followed to give effect to the amendment made by the 2021 Act.

4. The draft notification proposing the above amendments to the Income-tax Rules, 1962 is enclosed. It is requested that all the stakeholders as well as the general public may provide suggestions/ comments on the same and send them at the email address ustpl1@nic.in latest by 4th September, 2021.

Enclosed: As above


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[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART-II,
SECTION-3, SUB-SECTION (i)]
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
[CENTRAL BOARD OF DIRECT TAXES]

NOTIFICATION

New Delhi,, 2021

INCOME-TAX

G.S.R.....(E).- In exercise of the powers conferred by clause (i), (ii), (iii) and (iv) of the Explanation to fifth and sixth proviso to Explanation 5 of clause (i) of sub-section (1) of section 9 of the Income-tax Act, 1961 (43 of 1961) read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. **Short title and commencement.**-(1) These rules may be called the Income-tax (...th Amendment) Rules, 2021.

(2) They shall come into force from the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962, after the rule 11UD, the following rule shall be inserted, namely: -

“Form and manner of Undertaking and specified conditions under clause (i), (ii), (iii) and (iv) of the Explanation to fifth and sixth proviso to Explanation 5 of clause (i) of sub-section (1) of section 9

11UE (1) The Undertaking under clause (i), (ii) and (iii) of the Explanation to fifth and sixth proviso to Explanation 5 of clause (i) of sub-section (1) of section 9 shall be submitted by the Declarant to the jurisdictional Principal Commissioner or Commissioner in Form 1 within ---- days (date to be specified in the final notification as 45 days from the date of publication of the amendment rules in the Official Gazette).

(2) After the Undertaking in Form 1 under sub- rule 1 is filed by the Declarant, the jurisdictional Principal Commissioner or Commissioner shall grant a certificate in Form 2 accepting such Undertaking or, after giving an opportunity of being heard to the Declarant, pass an order not accepting such Undertaking, within a period of 15 days from the date of receipt of the said Undertaking.

(3) The conditions for the purposes of clause (iv) of the Explanation to fifth and sixth proviso to Explanation 5 of clause (i) of sub-section (1) of section 9 shall be as under: -

(a) Declarant shall furnish Undertaking in Form 1 under sub- rule 1;

(b) Where,

(1) the Declarant has undertaken to,

i. irrevocably withdraw, discontinue and not to pursue,

A. any appeal(s) or application(s) or petition(s) or proceeding(s) before any Income-tax authority or any appellate forum or any High Court or the Supreme Court under sub-clause (iii) of clause (b) and sub-clause (i) of clause (e) of the Undertaking in Form 1, as per details submitted in Part D of Form 1;

B. any proceeding(s) for arbitration, conciliation or mediation, or notice(s) thereof which has been given, under any law for the time being in force or under any agreement entered into by India with any other country or territory outside India, whether for protection of investment or otherwise under sub-clause (iii) of clause (c) and sub-clause (i) of clause (e) of the

Undertaking in Form 1, as per details submitted in Part F of Form 1;

- C. proceeding(s) to enforce or pursue attachments in respect of any award, order or judgement or any other relief that may have been ordered or issued or passed by any arbitral tribunal or court or other judicial or quasi-judicial or administrative authority in relation to the said arbitration, conciliation or mediation proceedings in favour of the Declarant against the Republic and/ or all Indian affiliates under sub-clause (iii) of clause (d) and sub-clause (i) of clause (e) of the Undertaking in Form 1, as per details submitted in Part I of Form 1;*
- ii. *irrevocably terminate, release, discharge, and forever and irrevocably waive any right, whether direct or indirect, and any claims, demands, liens, actions, suits, causes of action, obligations, controversies, debts, costs, attorneys' fees, court's fees expenses, damages, judgments, orders, declaratory relief, and liabilities of whatever kind or nature at law, in equity, or otherwise, whether now known or unknown previously (or in the future discovered), suspected or unsuspected, and whether or not concealed or hidden, which have existed or may have existed, or do exist or which hereafter can, shall or may exist, in relation to any award, order, judgment, or any other relief, arising out of or in any way relating to the imposition of tax, interest and/or penalty based on the specified order(s), in respect of income accruing or arising through or from the transfer of an asset or a capital asset situated in India in consequence of the transfer of a share or interest in a company or entity registered or incorporated outside India made before the 28th day of May, 2012, under any agreement entered into by India with any other country or territory outside India, whether for protection of investment or otherwise under sub-clause (iv) of clause (c) and sub-clauses (ii) and (iii) of clause (e) of the Undertaking in Form 1, as per details submitted in Part G of form; or*
- (II) *any of the Interested Party has undertaken to,*
- i. *irrevocably withdraw, discontinue and not to pursue,*
- A. any appeal(s) or application(s) or petition(s) or proceeding(s) before any Income-tax authority or any appellate forum or any High Court or the Supreme Court under sub-clause (iii) of clause b and sub-clause (i) of clause (e) of the Undertaking in Part M of Form 1, as per details submitted in Part MD of Part M of Form 1;*
- B. any proceeding(s) for arbitration, conciliation or mediation, or notice(s) thereof which has been given, under any law for the time being in force or under any agreement entered into by India with any other country or territory outside India, whether for protection of investment or otherwise under sub-clause (iii) of clause (c) and sub-clause (i) of clause (e) of the Undertaking in Part M of Form 1, as per details submitted in Part MF of Part M of Form 1;*
- C. proceeding(s) to enforce or pursue attachments in respect of any award, order or judgement or any other relief that may have been ordered or issued or passed by any arbitral tribunal or court or other judicial or quasi-judicial or administrative authority in relation to the said arbitration, conciliation or mediation proceedings in favour of the Interested Party against the Republic and/ or all Indian affiliates under sub-clause (iii) of clause (d) and sub-clause (i) of clause (e) of the Undertaking in Part M of Form 1, as per details submitted in Part MI of Part M of Form 1;*
- ii. *irrevocably terminate, release, discharge, and forever and irrevocably waive any right, whether direct or indirect, and any claims, demands, liens, actions, suits, causes of action, obligations, controversies, debts, costs, attorneys' fees, court's fees expenses, damages, judgments, orders, declaratory relief, and liabilities of*

whatever kind or nature at law, in equity, or otherwise, whether now known or unknown previously (or in the future discovered), suspected or unsuspected, and whether or not concealed or hidden, which have existed or may have existed, or do exist or which hereafter can, shall or may exist, in relation to any award, order, judgment, or any other relief, arising out of or in any way relating to the imposition of tax, interest and/or penalty based on the specified order(s), in respect of income accruing or arising through or from the transfer of an asset or a capital asset situated in India in consequence of the transfer of a share or interest in a company or entity registered or incorporated outside India made before the 28th day of May, 2012, under any agreement entered into by India with any other country or territory outside India, whether for protection of investment or otherwise under sub-clause (iv) of clause (c) and sub-clauses (ii) and (iii) of clause (e) of the Undertaking in Part M of Form 1, as per details submitted in Part MG of Part M of form,

all such appeal(s) or application(s) or petition(s) or proceeding(s) or award(s), order(s), judgement(s) or any other relief(s) shall be withdrawn, discontinued or waived within a period of 60 days of the date of receipt of certificate in Form 2 under sub-rule (2) and an intimation to this effect shall be filed by the Declarant in Form 3 within 60 days of the date of receipt of certificate in Form 2 under sub-rule (2).

(c) where,

(I) the Declarant has submitted an Undertaking in Form 1 to the effect that it has,

- i. not filed any appeal or application or petition or proceeding before any Income-tax authority or any appellate forum or any High Court or the Supreme Court and undertakes not to file in the future any such appeal, application, petition or proceeding as declared under sub-clause (i) of clause (b) of the Undertaking in Form 1;*
- ii. filed appeal(s) or application(s) or petition(s) or proceeding(s) before any Income-tax authority or any appellate forum or any High Court or the Supreme Court and has irrevocably withdrawn all such appeal(s) or application(s) or petition(s) or proceeding(s) and undertakes not to file any such appeal, application, petition or proceeding in the future as declared under sub-clause (ii) of clause (b) of the Undertaking in Form 1;*
- iii. not initiated any proceeding for arbitration, conciliation or mediation, and no notice has been given thereof under any law for the time being in force or under any agreement entered into by India with any other country or territory outside India, whether for protection of investment or otherwise, and undertakes not to file any such arbitration, conciliation or mediation in the future, as declared under sub-clause (i) of clause (c) of the Undertaking in Form 1;*
- iv. initiated proceeding(s) for arbitration, conciliation or mediation, or notice(s) thereof has/have been given, under any law for the time being in force or under any agreement entered into by India with any other country or territory outside India, whether for protection of investment or otherwise, has irrevocably withdrawn all such proceedings(s) for arbitration, conciliation or mediation, and notice(s) given thereof, and undertakes not to file any such arbitration, conciliation or mediation in the future, as declared under sub-clause (ii) of clause (c) of the Undertaking in Form 1;*
- v. Not initiated any proceeding(s) to enforce or pursue attachments in respect of any award, order, judgement or any other relief that may have been ordered or issued or passed by any tribunal or court or other judicial or quasi-judicial or administrative authority in relation to arbitration, conciliation or mediation proceedings in favour of the Declarant against the Republic and/or any of Indian affiliates, and undertakes not to file any such proceedings in the future, as declared under sub-clause (i) of clause (d) of the Undertaking in Form 1;*

- vi. *initiated proceeding(s) to enforce or pursue attachments in respect of any award, order, judgement or any other relief that may have been ordered, issued or passed by any tribunal or court or other judicial or administrative authority in relation to arbitration, conciliation or mediation proceedings in favour of the Declarant against the Republic and/or any of Indian affiliates and has irrevocably withdrawn or discontinued all such proceeding(s), and undertakes not to file any such proceedings in the future, as declared under sub-clause (ii) of clause (d) of the Undertaking in Form 1; and*
- (II) *there is no Interested Party, as per Part K and Part L of the Undertaking in Form 1 filed by the Declarant or there are one or more Interested Parties and each of the Interested Party has submitted an Undertaking in Form 1 to the effect that it has,*
- i. *not filed any appeal or application or petition or proceeding before any Income-tax authority or any appellate forum or any High Court or the Supreme Court and undertakes not to file in the future any such appeal, application, petition or proceeding as declared under sub-clause (i) of clause (b) of the Undertaking in Part M of Form 1;*
- ii. *filed appeal(s) or application(s) or petition(s) or proceeding(s) before any Income-tax authority or any appellate forum or any High Court or the Supreme Court and has irrevocably withdrawn all such appeal(s) or application(s) or petition(s) or proceeding(s) and undertakes not to file any such appeal, application, petition or proceeding in the future as declared under sub-clause (ii) of clause (b) of the Undertaking in Part M of Form 1;*
- iii. *not initiated any proceeding for arbitration, conciliation or mediation, and no notice has been given thereof under any law for the time being in force or under any agreement entered into by India with any other country or territory outside India, whether for protection of investment or otherwise, and undertakes not to file any such arbitration, conciliation or mediation in the future, as declared under sub-clause (i) of clause (c) of the Undertaking in Part M of Form 1;*
- iv. *initiated proceeding(s) for arbitration, conciliation or mediation, or notice(s) thereof has/have been given, under any law for the time being in force or under any agreement entered into by India with any other country or territory outside India, whether for protection of investment or otherwise, has irrevocably withdrawn all such proceedings(s) for arbitration, conciliation or mediation, and notice(s) given thereof, and undertakes not to file any such arbitration, conciliation or mediation in the future, as declared under sub-clause (ii) of clause (c) of the Undertaking in Part M of Form 1;*
- v. *Not initiated any proceeding(s) to enforce or pursue attachments in respect of any award, order, judgement or any other relief that may have been ordered or issued or passed by any tribunal or court or other judicial or quasi-judicial or administrative authority in relation to arbitration, conciliation or mediation proceedings in favour of the Interested Party against the Republic and/or any of Indian affiliates, and undertakes not to file any such proceedings in the future, as declared under sub-clause (i) of clause (d) of the Undertaking in Part M of Form 1;*
- vi. *initiated proceeding(s) to enforce or pursue attachments in respect of any award, order, judgement or any other relief that may have been ordered, issued or passed by any tribunal or court or other judicial or administrative authority in relation to arbitration, conciliation or mediation proceedings in favour of the Interested Party against the Republic and/or any of Indian affiliates and has irrevocably withdrawn or discontinued all such proceeding(s), and undertakes not to file any such proceedings in the future, as declared under sub-clause (ii) of clause (d) of the Undertaking in Part M of Form 1,*

and clause (b) is not applicable to the Declarant and Interested Party, if any, the Declarant shall not be required to file intimation in Form 3.

(4) The jurisdictional Principal Commissioner or Commissioner shall issue order giving direction to the assessing officer to grant relief, under fifth and sixth proviso to Explanation 5 of clause (i) of sub-section (1) of section 9 of the Act in Form 4, or not to grant relief to the Declarant, after giving an opportunity of being heard, with respect to the specified order(s), to the extent it related to income accruing or arising through or from the indirect transfer,

a. within 30 days of the receipt of Form 3, in cases covered under clause (b) of sub-rule 3; or

b. within 30 days of the issue of Form 2, in cases covered under clause (c) of sub-rule 3.

(5) The directions of the jurisdictional Principal Commissioner or Commissioner shall be binding on the assessing officer and the assessing officer shall give effect to such directions and pass an order and issue the refund, if any, and revoke attachments, if any, and shall withdraw any appeal(s) or application(s) or petition(s) or proceeding(s), filed by any Income-tax Authority with respect to the specified order(s) covered under form 4, within a period of 30 days from the date of the receipt of such directions.

(6) Any dispute with respect to any of the Forms prescribed under these rules or in respect of any direction/order issued under these rules shall be governed by the Indian laws and be decided in accordance with the procedures specified under the Act under the exclusive jurisdiction of the relevant income-tax authorities, tribunals or courts in India, as the case may be, which are empowered to decide disputes under the Act.

Explanation: - for the purposes of these rules, unless the context otherwise requires, -

(a) "Declarant" means the person in whose case a specified order has been passed or made, as the case may be;

(b) "Indian affiliate" means any of departments, agencies, instrumentalities, public sector companies, and other entities of the Republic of India, owned or controlled, directly or indirectly, allegedly or in fact, by any thereof, as well as any officials, officers, directors, employees, attorneys, representatives, those providing financing, and agents of any thereof, whether in India or in any other country or territory outside of India;

(c) "Indirect transfer" means transfer of an asset or a capital asset situate in India, in consequence of the transfer of a share or interest in a company or entity registered or incorporated outside, India made before the 28th day of May, 2012;

(d) "Interested Party" shall mean a person whose name has been declared in part K or Part L of the Undertaking in Form 1 filed by the Declarant;

(e) "Republic" means the Republic of India.

(f) "Specified order" means,

(i) an assessment or reassessment order under section 143, section 144, section 147 or section 153A or section 153C; or

(ii) an order passed for enhancing the assessment or reducing a refund already made or otherwise increasing the liability of the assessee under section 154; or

(iii) an order passed deeming a person to be an assessee in default under sub-section (1) of section 201; or

(iv) an order passed imposing a penalty under Chapter XXI or under section 221;

3. In the Income-tax Rules, 1962, after Appendix III, the following Appendix IV containing Form No 1 to 4 shall be inserted, namely: -

“Appendix IV

*FORM NO 1
[See rule 11UE]*

**UNDERTAKING UNDER SUB-RULE (1) OF RULE 11UE OF THE INCOME
TAX RULES,1962**

To,

Principal Commissioner/Commissioner
.....
.....

Sir/Madam,

*I..... (name in block letters) son/ daughter of
..... designationand /or nationality and related passport
number..... (hereinafter referred to as “signatory”) on behalf of
..... (name of the Declarant) having PAN / Aadhaar number / TAN
..... and being duly authorised and competent to represent the
Declarant in this regard pursuant to(insert Power of Attorney details or the
applicable legal provision pursuant to which authority is conferred), and also having full
delegated authority in this regard on behalf of the Declarant’s affiliates, predecessors,
successors, parents and subsidiaries (whether direct or indirect), assignees, agents,
shareholders (present and future), owners, directors, officers, those providing financing, and
employees (hereinafter referred as “Related Party” and collectively, the “Related Parties”),
pursuant to (insert Power of Attorney details or the applicable legal provision
pursuant to which authority is conferred) hereby declare as follows:*

- (a) That specified order(s) have been passed or made in respect of income of the Declarant accruing or arising through or from the transfer of an asset or a capital asset situate in India in consequence of the transfer of a share or interest in a company or entity registered or incorporated outside India made before the 28th day of May, 2012 and particulars of such specified order(s) are provided in Part A of the Annexure (hereinafter referred to as “Relevant Orders”).*
- (b) The Declarant has (choose applicable option out of the following and strike off option(s) that is/are not applicable),*
- i. not filed any appeal or application or petition or proceeding before any Income-tax authority or any appellate forum or any High Court or the Supreme Court against the Relevant Order(s), and hereby undertake that it shall not file any appeal, application, petition or proceeding in the future against the Relevant Orders. Particulars of such Relevant Orders are provided in Part B of the Annexure;*
 - ii. filed appeal(s) or application(s) or petition(s) or proceeding(s) before any Income-tax authority or any appellate forum or any High Court or the Supreme Court against the Relevant Order(s) and has irrevocably withdrawn all such appeal(s) or application(s) or petition(s) or proceeding(s), and hereby undertake that it shall not file any appeal, application, petition or proceeding in the future against the relevant Orders. Particulars of such appeal(s) or application(s) or petition(s) or proceeding(s) filed and irrevocably withdrawn by the Declarant, covered by this Undertaking, are provided in Part C of the Annexure;*
 - iii. filed appeal(s) or application(s) or petition(s) or proceeding(s) before any Income-tax authority or any appellate forum or any High Court or the Supreme Court against the Relevant Order(s) and one or more of such appeal(s) or application(s) or petition(s) or proceeding(s) are pending as on the date of this Undertaking and hereby undertakes to irrevocably withdraw, terminate and/or*

discontinue any and all such appeal(s) or application(s) or petition(s) or proceeding(s) that are pending as on the date of signing this Undertaking in accordance with clause (e) below. The Declarant further undertakes that it shall not file any such appeal, application, petition or proceeding in the future against the Relevant Orders. Particulars of such pending appeal(s) or application(s) or petition(s) or proceeding(s) filed by the Declarant and their status as on the date of this Undertaking, covered by this Undertaking, are provided in Part D of the Annexure. Particulars of any appeal(s) or application(s) or petition(s) or proceeding(s) as described in this paragraph (b) which are not covered by the sub-clauses (i) and (ii) are also provided in Part D of the Annexure;

- (c) *The Declarant has (choose applicable option out of the following and strike off options(s) that is/are not applicable),*
- i. *not initiated any proceeding for arbitration, conciliation or mediation, and no notice has been given thereof under any law for the time being in force or under any agreement entered into by India with any other country or territory outside India, whether for protection of investment or otherwise against the Relevant Order(s), and hereby undertakes that it shall not initiate any such arbitration, conciliation or mediation in the future. Particulars of such Relevant Orders are provided in Part B of the Annexure;*
 - ii. *initiated proceeding(s) for arbitration, conciliation or mediation, or notice(s) thereof has been given, under any law for the time being in force or under any agreement entered into by India with any other country or territory outside India, whether for protection of investment or otherwise against the Relevant Order(s) and has irrevocably withdrawn any such proceedings(s) for arbitration, conciliation or mediation, and notice(s) given thereof. The Declarant hereby undertakes that it shall not reopen in future any such proceedings or initiate or file any such arbitration, conciliation or mediation in the future arising out of or in connection with the Relevant Order(s). Particulars of such proceeding(s) for arbitration, conciliation or mediation and notice(s) given thereof, initiated and irrevocably withdrawn by the Declarant, covered by this Undertaking, are provided in Part E of the Annexure;*
 - iii. *has initiated proceeding(s) for arbitration, conciliation or mediation, or notice(s) thereof has been given, under any law for the time being in force or under any agreement entered into by India with any other country or territory outside India, whether for protection of investment or otherwise against the Relevant Order(s) and one or more of such proceeding(s) or notice(s) are pending on the date of Undertaking and hereby undertakes to irrevocably withdraw, terminate and/or discontinue any and all such proceeding(s) or notice(s) for arbitration, conciliation or mediation that are pending as on the date of signing this Undertaking in accordance with clause (e) below. Particulars of such pending proceeding(s) and notice(s) filed by the Declarant, covered by this Undertaking, are provided in Part F of the Annexure. The Declarant hereby further undertakes that it shall not initiate any such arbitration, conciliation or mediation in the future arising out of or in connection with the Relevant Orders. Particulars of any proceeding(s) for arbitration, conciliation or mediation, or notice(s) thereof, which are not covered by the sub-clauses (i) and (ii), are also provided in Part F of the Annexure;*
 - iv. *received or got any award(s), order(s), judgement(s) or any other relief(s) issued in favour of the Declarant, arising out of or in any way relating to the imposition of tax, interest and penalty based on the Relevant Order(s), under any agreement entered into by India with any other country or territory outside India, whether for protection of investment or otherwise and hereby undertakes to waive any right to seek or pursue any claim or costs or declaratory relief in relation to or arising out of such award(s), order(s) or judgement(s) or any other relief that may have been ordered, issued or passed against India and/or any Indian Affiliate, whether it is in proceedings initiated by the Declarant or*

by India and/or any Indian Affiliate. The Declarant also undertakes to irrevocably waive any right to seek or pursue any claim for costs or relief in respect of any proceeding initiated by the Republic to set aside such award(s), order(s) or judgement(s) or any other relief issued in favour of the Declarant. The Declarant hereby undertakes that it shall not initiate or file any such arbitration, conciliation or mediation in the future. Particulars of such award(s), order(s), judgement(s) or any other relief(s) are provided in Part G of the Annexure;

- (d) The Declarant has (choose applicable option out of the following and strike off option(s) that is/are not applicable).
- i. not initiated any proceeding(s) to enforce or pursue attachments in connection with any award(s), order(s), judgement(s), any other relief that may have been ordered, issued or passed by any tribunal or court or other judicial, quasi-judicial or administrative authority in relation to the said arbitration, conciliation or mediation proceedings in favour of the Declarant as referred in clause (c) of this Undertaking either against the Republic and/or any Indian affiliate, and hereby undertakes that it shall not initiate any such proceedings in future. Particulars of such award, order or judgment are provided in Part B of the Annexure;
 - ii. initiated proceeding(s) to enforce or pursue attachments in connection with any award(s), order(s), judgement(s) or any other relief that may have been ordered, issued or passed by any tribunal or court or other judicial, quasi-judicial or administrative authority in relation to the said arbitration, conciliation or mediation proceedings in favour of the Declarant, as referred to in clause (c) of this Undertaking against the Republic and/or any Indian affiliate. The Declarant has irrevocably withdrawn or discontinued any such proceeding(s) and hereby undertakes that it shall not reopen any such proceedings in the future or file or initiate fresh proceedings to enforce or pursue attachments. Particulars of such proceeding(s), initiated and withdrawn or discontinued by the Declarant, covered by this Undertaking, are provided in Part H of the Annexure;
 - iii. initiated proceeding(s) to enforce or pursue attachments in connection with any award(s), order(s), judgement(s), or any other relief that may have been ordered, issued or passed by any tribunal or court or other judicial, quasi-judicial or administrative authority in relation to the said arbitration, conciliation or mediation proceedings in favour of the Declarant as referred to in clause (c) of this Undertaking, either against the Republic and/or any Indian affiliate and one or more of such proceeding(s) are pending on the date of Undertaking and/or, Declarant has obtained one or more orders from any court or other authority which remain outstanding against India and/or any Indian Affiliate. The Declarant hereby undertakes that it shall not file in the future any such proceedings to enforce or pursue attachments regarding any awards, orders, judgements, or any other relief that may have been ordered, issued or passed by any tribunal or court or other judicial, quasi-judicial or administrative authority in relation to the said arbitration, conciliation or mediation proceedings in favour of the Declarant as referenced in clause (c) of this Undertaking or to enforce the orders from any court or other authority which remain outstanding against India and/or any Indian Affiliate. Particulars of such proceeding(s), covered by this Undertaking, are provided in Part I of the Annexure. Particulars of any such proceeding(s), to enforce or pursue attachments in connection with any award(s), order(s), judgement(s), or any other relief, which are not covered by the sub-clauses (i) and (ii), are also provided in Part I of the Annexure. The Declarant also undertakes to irrevocably withdraw, terminate and/or discontinue any and all such proceeding(s) or notice(s) for arbitration, conciliation or mediation that are pending as on the date of signing this Undertaking in accordance with clause (e) below.

(e) *Declarant hereby undertakes as follows:*

- (i) *to irrevocably withdraw, discontinue, terminate and/or take all necessary steps to irrevocably close the pending proceedings referred in sub-clause (iii) of clause (b), sub-clause (iii) of clause (c), sub-clause (iv) of clause (c) and sub-clause (iii) of clause (d) of this Undertaking, as well as any other pending proceedings against India or Indian Affiliates relating to the Relevant Order(s) and not referenced in paragraphs (b), (c) and (d) above, and not to pursue in any way and by any means in the future the pending proceedings as referenced in paragraphs (b), (c), and (d) above, and any other pending proceeding relating to the Relevant Order(s) not referred in the above clauses and any other fresh proceedings relating to the Relevant Orders. In so acting, Declarant shall act in accordance with this Undertaking and in full cooperation with the Government of India;*
- (ii) *to irrevocably terminate, release, discharge, and forever and irrevocably waive any right, whether direct or indirect, and any claims, demands, liens, actions, suits, causes of action, obligations, controversies, debts, costs, attorneys' fees, court fees, expenses, damages, judgments, orders, and liabilities of whatever kind or nature at law, in equity, or otherwise, whether now known or unknown previously (or in the future discovered), suspected or unsuspected, and whether or not concealed or hidden, which have existed or may have existed, or do exist or which hereafter can, shall or may exist, in relation to any award, order, judgment, or any other relief as referred in clause (b), (c) and (d) of this Undertaking, against the Republic and/or all Indian Affiliates, ordered, issued or passed in connection with the Relevant Orders, whether it is in proceedings initiated by the Declarant or by India and/or any Indian Affiliate. For the avoidance of doubt, the Declarant's irrevocable waiver includes irrevocable waiver of any right provided by any existing ex-parte, provisional, or other kind of court order permitting enforcement or attachment against the Republic and/or any Indian Affiliate, in furtherance of any award, order judgment, or any other relief that may have been ordered or issued or passed by any arbitral tribunal as referred in clauses (b), (c) and (d) above. For further avoidance of doubt, the Declarant also undertakes to waive any right to seek or pursue any claim for costs in respect of any proceeding initiated by India and/or any Indian Affiliate to set aside such award, order or judgement ordered, issued or passed in favour of the Declarant. Such irrevocable waiver includes, but is not limited to, any right under any relevant ex-parte order;*
- (iii) *to waive any right to seek or pursue any claim for costs in respect of any proceeding initiated by the Republic to set aside such award, order or judgement, or any other relief issued in favour of the Declarant.*
- (f) *The Declarant specifically represents that all Parts of the Annexure as described in this Undertaking are full and complete to the best of its knowledge.*
- (g) *The Declarant hereby undertakes to terminate, release, discharge, and forever and irrevocably waive any right, whether direct or indirect, and any remedies, claims, demands, liens, actions, suits, causes of action, obligations, controversies, debts, costs, attorneys' fees, court's fees, expenses, damages, judgments, orders, compensation, and liabilities of whatever kind or nature at law, in equity, or otherwise, whether now known or unknown, suspected or unsuspected, and whether or not concealed or hidden, which have existed or may have existed, or do exist or which hereafter can, shall or may exist, based on to seek or pursue any remedy or any and all claims, demands, damages, judgments, awards, costs, expenses, compensation or liabilities of any kind (whether asserted or unasserted) in relation to any facts, events, or omissions occurring from the beginning of time to the date of this Undertaking and/or thereafter in the future in relation to the said income, or any related award, judgment or court order, which may otherwise be available to the Declarant under any law for the time being in force, in equity, under any statute or under any agreement entered into by India with any country or territory outside India, whether for protection of investment or otherwise, whether it is in proceedings initiated by the Declarant or by India and/or any Indian Affiliate. For the avoidance of doubt, the Declarant's above waiver includes an irrevocable waiver of*

any claim against India and/or any Indian Affiliate to costs incurred or interest accrued in relation to the Relevant Order(s), or any related ongoing or completed litigation, arbitration, conciliation or mediation.

- (h) The Declarant further represents that as of the date of this Undertaking, it has not transferred any of its claims under any award, judgment, or court order pertaining to the Relevant Order(s) or under the Relevant Order(s), or granted any rights, to third parties, and further undertakes to not transfer any of its claims to third parties after entering this Undertaking. The Declarant confirms that where it has transferred any of its claims under any award, judgment, or court order pertaining to the Relevant Order(s) or under the Relevant Order(s) or granted any rights to third parties, it has notified India of such transfer, and the Undertakings from each of such interested third parties is attached with this Undertaking in accordance with Part M of the Annexure.
- (i) In the event that, notwithstanding the foregoing, any separate interested party, including but not limited to direct and indirect shareholders, subsidiaries and affiliates of the Declarant, any beneficial owners including trust beneficiaries, third-party funders, insurers, future purchasers of the Declarant's claims, as well as the officers, directors, employees, attorneys, assignees, successors in interest representatives and agents of each thereof (hereinafter collectively referred to as "Releasers") asserts, brings, files or maintains any claim against the Republic or Indian affiliates (hereinafter collectively referred to as "Releasees") at any time on or after the date of furnishing this Undertaking, the Declarant shall indemnify, defend and hold harmless such releasee from and against any and all costs, expenses (including attorney fees and court fees), interest, damages, and liabilities of any nature arising out of or in any way relating to the assertion or, bringing, filing or maintaining of such claim. The Declarant specifically represents that, to the best of its knowledge, after (i) the execution of this Undertaking; (ii) the execution of any separate related Undertaking by any other party in connection with the Relevant Order(s); and (iii) withdrawal of all pending proceedings as outlined in this Undertaking, no other claim regarding the said Relevant Order(s) referenced above, or any related award, judgment, or court order, shall remain outstanding against the Republic or any Indian Affiliate. To avoid any doubt, the Declarant's indemnity of Releasee(s) shall include any claim brought by any such third party alleging that it has obtained Declarant's claims under an award, judgement or court order or the Relevant Order(s).
- (j) The Declarant further undertakes to take all necessary and possible steps and use best efforts to cause any Releaser to similarly forever and irrevocably waive in writing such claims arising out of the Relevant Order(s) or any related award, judgement, or court order in accordance with the provisions of this Undertaking. The Declarant further shall provide copies to the Republic of all such waivers obtained from any Releaser or other party, and all relevant documentation from each Releaser evidencing authority to provide their respective waivers.
- (k) The Declarant further undertakes to refrain from facilitating, procuring, encouraging or otherwise assisting any party (including but not limited to any Related Party or Releaser) from bringing any proceeding or claims of any kind referred to in the above paragraphs, or any proceeding or claim of any kind related to any Relevant Order(s) referred to above (whether in respect of tax, interest or penalty). The Declarant shall notify any Related Party or Releaser that by signing this Undertaking any claims arising out of or relating to the Relevant Order(s) or any related award, judgement or court order, no longer subsist. The Declarant shall furthermore issue a press release announcing the signing of the Undertaking.
- (l) The Declarant confirms that the undertakings given herein are intended to be enforceable by the Government of India, including so as to secure the irrevocable waiver, withdrawal or discontinuance (as appropriate) of all the proceedings and claims referred to in any of the clauses of this Undertaking.
- (m) The Declarant represents and warrants that:
- i. it has full legal power and authority to execute and deliver this Undertaking under applicable law;
 - ii. the execution, delivery and performance of this Undertaking has been duly authorised by all necessary corporate action;

- iii. *this Undertaking constitutes the legal, valid and binding obligation of the Declarant, enforceable against the Declarant in accordance with its terms; and*
 - iv. *it has full delegated legal power and authority on behalf of all Related Parties (including but not limited to all entities in the corporate chain) under applicable law to execute and deliver this Undertaking on those parties' behalf. The Declarant shall provide copies to the Republic of all relevant documentation evidencing such authority (including but not limited to any board resolutions or powers of attorney).*
- (n) *The Declarant confirms that by submitting the present Undertaking, it fulfills the conditions specified in the Explanation below the sixth proviso to Explanation 5 of clause (i) of sub-section (1) of section 9.*
- (o) *The details of the bank account in which the refund may be credited are provided in Part J of the Annexure.*
- (p) *The details of all the holding companies in the entire chain of holding, as defined under the Companies Act, 2013, of the Declarant are provided in Part K of the Annexure and the details of all the persons whose interest may be affected directly or indirectly by this Undertaking (including but not limited to any Related Party) are attached in Part L of the Annexure. In accordance with clause (i) of this Undertaking, the Undertaking in part M of the Annexure by each of such persons is attached with this Undertaking. The Declarant represents and warrants that:*
- i. *all such Undertakings have been executed and delivered by the person who has full legal power and authority to execute and deliver such Undertaking(s);*
 - ii. *the execution, delivery and performance of this Undertaking has been duly authorised by all necessary corporate action; and*
 - iii. *this Undertaking constitutes the legal, valid and binding obligation of the Declarant, enforceable against such person in accordance with its terms. Such separate, related undertakings may take the same form as this Undertaking.*
- (q) *This undertaking is governed by Indian law and any dispute with respect to this Undertaking shall be subject to Indian laws and be decided in accordance with the procedures specified under the Act under the exclusive jurisdiction of the relevant income-tax authorities, tribunals or courts in India, as the case may be, which are empowered to decide disputes under the Act.*

I also confirm that I am aware of all the consequences and implications of this Undertaking.

Place:

Date:

Signature

.....

VERIFICATION

Verified that the contents of this Undertaking are true to the best of my knowledge and belief. No part of the Undertaking is false and nothing has been concealed or misstated therein.

Verified _____ at _____ place _____ on _____ this _____ the _____ day _____ of _____ month _____, year _____.

Place:

Date:

Attachment

Power of attorney in the name of the signatory.

Annexure**Part A- Particulars of the Relevant Orders:**

Sl. No.	Assessment Year/Financial year	Income-tax Authority passing the order	Details of the order under consideration		Taxes/penalty determined	Interest	Total demand	Relief, provided in any appeal proceedings, if any	Demand recovered from the Declarant	Pending demand/refund due as on date	Details of the attachments made by any Income-tax Authority
			Section and sub-section of the Income-tax Act, 1961	Date of Order							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

Part B- Particulars of the Relevant Orders covered by sub-clause (i) of clauses (b), (c) and (d) of the Undertaking:

Sl No	Sl. No in Part A where the Relevant Order is mentioned	No appeal or application or petition or proceeding before any Income-tax authority or any appellate forum or any High Court or the Supreme Court has been filed (refer clause (b)(i) of the Undertaking).	No proceeding has been initiated for arbitration, conciliation or mediation, and no notice has been given thereof under any law for the time being in force or under any agreement entered into by India with any other country or territory outside India, whether for protection of investment or otherwise (refer clause (c)(i) of the Undertaking).	No proceeding(s) initiated to enforce or pursue attachments in connection with any award, order or judgement, any other relief that may have been ordered or issued or passed by any tribunal or court or other judicial or administrative authority in relation to the said arbitration, conciliation or mediation proceedings in favour of the Declarant against the Republic and Indian affiliates (refer clause (d)(i) of the Undertaking)
(1)	(2)	(3)	(4)	(5)
		Applicable/Not applicable	Applicable/Not applicable	Applicable/Not applicable

Part C: Income-tax authority or any appellate forum or any High Court or the Supreme Court under sub-clause (ii) of clause (b) of the Undertaking:

<i>Sl. No.</i>	<i>Sl. No in Part A where the Relevant Order is mentioned</i>	<i>Nature of appeal(s) or application(s) or petition(s) or proceeding(s)</i>	<i>Income-tax authority or any appellate forum or any High Court or the Supreme Court before whom such appeal(s) or application(s) or petition(s) or proceeding(s) has been filed</i>	<i>Date of filing the appeal(s) or application(s) or petition(s) or proceeding(s)</i>	<i>Date of withdrawal of such appeal(s) or application(s) or petition(s) or proceeding(s) (Please attach a copy of order by the Income-tax authority or any appellate forum or any High Court or the Supreme Court accepting the withdrawal, if any)</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

Part D – Particulars of the appeal(s) or application(s) or petition(s) or proceeding(s) before any Income-tax authority or any appellate forum or any High Court or the Supreme Court under sub-clause (iii) of clause (b) of the Undertaking:

<i>Sl. No.</i>	<i>Sl. No in Part A where the Relevant Order is mentioned</i>	<i>Nature of appeal(s) or application(s) or petition(s) or proceeding(s)</i>	<i>Income-tax authority or any appellate forum or any High Court or the Supreme Court before whom such appeal(s) or application(s) or petition(s) or proceeding(s) has been filed</i>	<i>Date of filing the appeal(s) or application(s) or petition(s) or proceeding(s)</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>

Part E – Particulars of the proceeding(s) for arbitration, conciliation or mediation, or notice(s) under sub-clause (ii) of clause (c) of the Undertaking:

<i>Sl. No.</i>	<i>Sl. No in Part A where the Relevant Order is mentioned</i>	<i>Nature of proceeding(s) for arbitration, conciliation or mediation, or notice(s) thereof with Case Number / Notice given</i>	<i>Particulars where such proceeding(s) for arbitration, conciliation or mediation are pending or notice(s) thereof have been issued</i>	<i>Date of initiating the proceeding(s) for arbitration, conciliation or mediation/ issue of notice</i>	<i>Name of the agreement entered into by India under which the proceeding(s) for arbitration, conciliation or mediation are pending</i>	<i>Status of the proceeding(s) for arbitration, conciliation or mediation</i>	<i>Date of withdrawal of such proceeding(s) for arbitration, conciliation or mediation, or notice(s) (Please attach evidence of such withdrawal, including order of the Tribunal or court or other judicial or quasi-judicial or administrative authority, if applicable)</i>
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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
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Part F – Particulars of the proceeding(s) for arbitration, conciliation or mediation, or notice(s) under sub-clause (iii) of clause (c) of the Undertaking:

Sl. No.	Sl. No in Part A where the Relevant Order is mentioned	Nature of proceeding(s) for arbitration, conciliation or mediation, or notice(s) thereof with Case Number / Notice given	Particulars where such proceeding(s) for arbitration, conciliation or mediation are pending of notice(s) thereof have been issued	Date of initiating the proceeding(s) for arbitration, conciliation or mediation/ issue of notice	Name of the agreement entered into by India under which the proceeding(s) for arbitration, conciliation or mediation are pending	Status of the proceeding(s) for arbitration, conciliation or mediation
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Part G – Particulars of the award, order or judgement or any other relief which has been issued in favour of the Declarant, forming subject matter of or in any way relating to the imposition of tax, interest and penalty based on the Relevant Order(s), under any agreement entered into by India with any other country or territory outside India, whether for protection of investment or otherwise under sub-clause (iv) of clause (c) of the Undertaking:

Sl. No.	Sl. No in Part A where the Relevant Order is mentioned	Nature of such award, order or judgement or any other relief	Particulars where proceeding(s) related to such award, order, judgement or any other relief were held	Date of such award, order, judgement or any other relief along with reference number	Status of the award, order, judgement or any other relief
(1)	(2)	(3)	(4)	(5)	(6)

Part H – Particulars of the proceeding(s) to enforce any award, order or judgement or any other relief that may have been ordered, issued or passed by any tribunal or court or other judicial or quasi-judicial or administrative authority in relation to the said arbitration, conciliation or mediation proceedings in favour of the Declarant against the Republic and/or any Indian affiliate against the Relevant Order(s) under sub-clause (ii) of clause (d) of the Undertaking:

Sl. No.	Sl. No in Part A where the Relevant Order is mentioned	Nature of proceeding(s) to enforce such award, order or judgement or any other relief	Particulars where such proceeding(s) to enforce any award, order or judgement or any other relief are taking place	Date of filing proceeding(s) to enforce any award, order or judgement or any other relief	Nature of such award, order or judgement or any other relief (Attach copy thereof)	Status of the proceeding(s) to enforce such award, order or judgement or any other relief	Date of withdrawal of proceeding(s) to enforce such award, order or judgement or any other relief (Please attach a copy of evidence of such withdrawal, including order of the Court or other judicial authority, if applicable))
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Part I – Particulars of the proceeding(s) to enforce any award, order or judgement or any other relief that may have been made or passed by any arbitral tribunal or court or other judicial or administrative authority in relation to the said arbitration, conciliation or mediation proceedings in favour of the Declarant against the Republic and/or any Indian affiliate against the Relevant Order(s) under sub-clause (iii) of clause (d) of the Undertaking:

Sl. No.	Sl. No in Part A where the Relevant Order is mentioned	Nature of proceeding(s) to enforce such award, order or judgement or any other relief	Particulars where such proceeding(s) to enforce any award, order or judgement or any other relief are taking place	Date of filing proceeding(s) to enforce any award, order or judgement or any other relief	Nature of such award, order or judgement or any other relief (Attach copy thereof)	Status of the proceeding(s) to enforce such award, order or judgement or any other relief
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Part J – Details of bank account to which the refund is to be remitted

Sl. No.	Bank Name and Address	Account Number and other required details for remittance
(1)	(2)	(3)

Part K- Details of all the holding companies in the entire chain of holding, as defined under the Companies Act, 2013, of the Declarant:

Sl No	Name of holding company	Percentage of the ownership by such holding company in the Declarant as on the date of	If the ownership in the Declarant is not held directly by such holding company, the chain of ownership with the names of all the companies
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		<i>Undertaking</i>	<i>in the chain of ownership(1)</i>
(1)	(2)	(3)	(4)

Part L- Details of all the persons whose interest may be affected directly or indirectly by this Undertaking (Any third-party interest should also be declared here):

<i>Sl No</i>	<i>Name of such persons whose interest may be affected directly or indirectly by this Undertaking</i>	<i>Nature of interest of such person</i>	<i>Amount of interest of such person (Rs), if available</i>
(1)	(2)	(3)	(4)

PART M

UNDERTAKING BY PERSON(S) DECLARED IN PART K AND PART L OF THE UNDERTAKING

To,

Principal Commissioner/Commissioner

.....

Sir/Madam,

I.....(name in block letters) son/ daughter of designationand /or nationality and related passport number..... (hereinafter referred to as "signatory") on behalf of (name of the person whose name has been declared in part K or Part L of this Undertaking, hereinafter referred to as "Interested Party") having PAN / Aadhaar number / TAN being duly authorised and competent to represent the Interested Party in this regard pursuant to(insert Power of Attorney details or the applicable legal provision pursuant to which authority is conferred), and also having full delegated authority in this regard on behalf of the Interested Party's affiliates, predecessors, successors, parents and subsidiaries (whether direct or indirect), assignees, agents, shareholders (present and future), owners, directors, officers, those providing financing, and employees , pursuant to (insert Power of Attorney details or the applicable legal provision pursuant to which authority is conferred) hereby declare as follows::

- (a) *Interested Party is the holding company, as defined under the Companies Act, 2013 or is a person whose interest may be affected, directly or indirectly, by the Undertaking furnished by the Declarant in Form 1, as per sub-rule (1) of the rule 11UE of the Income-tax Rules, 1962. The particulars of specified order(s) that have been passed or made in respect of income accruing or arising through or from the transfer of an asset or a capital asset situate in India in consequence of the transfer of a share or interest in a company or entity registered or incorporated outside India made before the 28th day of May, 2012 in the case of Declarant (hereinafter referred to as "Relevant Orders") and the nature of interest of the Interested Party in such Specified Orders are provided in Part MA of the Annexure.*

- (b) *The Interested Party has (choose applicable option out of the following and strike off option(s) that is/are not applicable),*
- i. *not filed any appeal or application or petition or proceeding before any Income-tax authority or any appellate forum or any High Court or the Supreme Court against the Relevant Order(s), and hereby undertake that it shall not file any appeal, application, petition or proceeding in the future against the Relevant Orders. Particulars of such Relevant Orders are provided in Part MB of the Annexure;*
 - ii. *filed appeal(s) or application(s) or petition(s) or proceeding(s) before any Income-tax authority or any appellate forum or any High Court or the Supreme Court against the Relevant Order(s) and has irrevocably withdrawn all such appeal(s) or application(s) or petition(s) or proceeding(s), and hereby undertake that it shall not file any appeal, application, petition or proceeding in the future against the relevant Orders. Particulars of such appeal(s) or application(s) or petition(s) or proceeding(s) filed and irrevocably withdrawn by the Interested Party, covered by this Undertaking, are provided in Part MC of the Annexure;*
 - iii. *filed appeal(s) or application(s) or petition(s) or proceeding(s) before any Income-tax authority or any appellate forum or any High Court or the Supreme Court against the Relevant Order(s) and one or more of such appeal(s) or application(s) or petition(s) or proceeding(s) are pending as on the date of this Undertaking and hereby undertakes to irrevocably withdraw, terminate and/or discontinue any and all such appeal(s) or application(s) or petition(s) or proceeding(s) that are pending as on the date of signing this Undertaking in accordance with clause (e) below. The Interested Party further undertakes that it shall not file any such appeal, application, petition or proceeding in the future against the Relevant Orders. Particulars of such pending appeal(s) or application(s) or petition(s) or proceeding(s) filed by the Interested Party and their status as on the date of this Undertaking, covered by this Undertaking, are provided in Part D of the Annexure. Particulars of any appeal(s) or application(s) or petition(s) or proceeding(s) as described in this paragraph (b) which are not covered by the sub-clauses (i) and (ii) are also provided in Part MD of the Annexure;*
- (c) *The Interested Party has (choose applicable option out of the following and strike off options(s) that is/are not applicable),*
- i. *not initiated any proceeding for arbitration, conciliation or mediation, and no notice has been given thereof under any law for the time being in force or under any agreement entered into by India with any other country or territory outside India, whether for protection of investment or otherwise against the Relevant Order(s), and hereby undertakes that it shall not initiate any such arbitration, conciliation or mediation in the future. Particulars of such Relevant Orders are provided in Part MB of the Annexure;*
 - ii. *initiated proceeding(s) for arbitration, conciliation or mediation, or notice(s) thereof has been given, under any law for the time being in force or under any agreement entered into by India with any other country or territory outside India, whether for protection of investment or otherwise against the Relevant Order(s) and has irrevocably withdrawn any such proceedings(s) for arbitration, conciliation or mediation, and notice(s) given thereof. The Interested Party hereby undertakes that it shall not reopen in future any such proceedings or initiate or file any such arbitration, conciliation or mediation in the future arising out of or in connection with the Relevant Order(s). Particulars of such proceeding(s) for arbitration, conciliation or mediation and notice(s) given thereof, initiated and irrevocably withdrawn by the Interested Party, covered by this Undertaking, are provided in Part ME of the Annexure;*
 - iii. *has initiated proceeding(s) for arbitration, conciliation or mediation, or notice(s) thereof has been given, under any law for the time being in force or under any agreement entered into by India with any other country or territory outside India, whether for protection of investment or otherwise against the*

Relevant Order(s) and one or more of such proceeding(s) or notice(s) are pending on the date of Undertaking and hereby undertakes to irrevocably withdraw, terminate and/or discontinue any and all such proceeding(s) or notice(s) for arbitration, conciliation or mediation that are pending as on the date of signing this Undertaking in accordance with clause (e) below. Particulars of such pending proceeding(s) and notice(s) filed by the Interested Party, covered by this Undertaking, are provided in Part F of the Annexure. The Interested Party hereby further undertakes that it shall not initiate any such arbitration, conciliation or mediation in the future arising out of or in connection with the Relevant Orders. Particulars of any proceeding(s) for arbitration, conciliation or mediation, or notice(s) thereof, which are not covered by the sub-clauses (i) and (ii), are also provided in Part MF of the Annexure;

- iv. *received or got any award(s), order(s), judgement(s) or any other relief(s) issued in favour of the Interested Party, arising out of or in any way relating to the imposition of tax, interest and penalty based on the Relevant Order(s), under any agreement entered into by India with any other country or territory outside India, whether for protection of investment or otherwise and hereby undertakes to waive any right to seek or pursue any claim or costs or declaratory relief in relation to or arising out of such award(s), order(s) or judgement(s) or any other relief that may have been ordered, issued or passed against India and/or any Indian Affiliate, whether it is in proceedings initiated by the Interested Party or by India and/or any Indian Affiliate. The Interested Party also undertakes to irrevocably waive any right to seek or pursue any claim for costs in respect of any proceeding initiated by the Republic to set aside such award, order or judgement issued in favour of the Interested Party. The Interested Party hereby undertakes that it shall not initiate or file any such arbitration, conciliation or mediation in the future. Particulars of such awards, orders, judgement or any other relief are provided in Part MG of the Annexure;*

(d) *The Interested Party has (choose applicable option out of the following and strike off option(s) that is/are not applicable),*

- i. *not initiated any proceeding(s) to enforce or pursue attachments in connection with any award(s), order(s), judgement(s), any other relief that may have been ordered, issued or passed by any tribunal or court or other judicial, quasi-judicial or administrative authority in relation to the said arbitration, conciliation or mediation proceedings in favour of the Interested Party as referred in clause (c) of this Undertaking either against the Republic and/or any Indian affiliate, and hereby undertakes that it shall not initiate any such proceedings in future. Particulars of such award, order or judgment are provided in Part MB of the Annexure;*
- ii. *initiated proceeding(s) to enforce or pursue attachments in connection with any award(s), order(s), judgement(s) or any other relief that may have been ordered, issued or passed by any tribunal or court or other judicial, quasi-judicial or administrative authority in relation to the said arbitration, conciliation or mediation proceedings in favour of the Interested Party, as referred to in clause (c) of this Undertaking against the Republic and/or any Indian affiliate. The Interested Party has irrevocably withdrawn or discontinued any such proceeding(s) and hereby undertakes that it shall not reopen any such proceedings in the future or file fresh proceedings to enforce or pursue attachments. Particulars of such proceeding(s), initiated and withdrawn or discontinued by the Interested Party, covered by this Undertaking, are provided in Part MH of the Annexure;*
- iii. *initiated proceeding(s) to enforce or pursue attachments in respect of any award(s), order(s), judgement(s), or any other relief that may have been ordered, issued or passed by any tribunal or court or other judicial, quasi-judicial or administrative authority in relation to the said arbitration, conciliation or mediation proceedings in favour of the Interested Party as*

referred to in clause (c) of this Undertaking, either against the Republic and/or any Indian affiliate and one or more of such proceeding(s) are pending on the date of Undertaking and/or, Interested Party has obtained one or more orders from any court or other authority which remain outstanding against India and/or any Indian Affiliate. The Interested Party hereby undertakes that it shall not file in the future any such proceedings to enforce or pursue attachments regarding any awards, orders, judgements, or any other relief that may have been ordered, issued or passed by any tribunal or court or other judicial, quasi-judicial or administrative authority in relation to the said arbitration, conciliation or mediation proceedings in favour of the Interested Party as referenced in clause (c) of this Undertaking or to enforce the orders from any court or other authority which remain outstanding against India and/or any Indian Affiliate. Particulars of such proceeding(s), covered by this Undertaking, are provided in Part MI of the Annexure. Particulars of any such proceeding(s), to enforce or pursue attachments in connection with any award(s), order(s), judgement(s), or any other relief, which are not covered by the sub-clauses (i) and (ii), are also provided in Part MI of the Annexure. The Interested Party also undertakes to irrevocably withdraw, terminate and/or discontinue any and all such proceeding(s) or notice(s) for arbitration, conciliation or mediation that are pending as on the date of signing this Undertaking in accordance with clause (e) below:

(e) Interested Party hereby undertakes as follows.

- (i) to irrevocably withdraw, discontinue, terminate and/or take all necessary steps to irrevocably close the pending proceedings referred in sub-clause (iii) of clause (b), sub-clause (iii) of clause (c), sub-clause (iv) of clause (c) and sub-clause (iii) of clause (d) of this Undertaking, as well as any other pending proceedings against India or Indian Affiliates relating to the Relevant Order(s) and not referenced in paragraphs (b), (c) and (d) above, and not to pursue in any way and by any means in the future the pending proceedings as referenced in paragraphs (b), (c), and (d) above, and any other pending proceeding relating to the Relevant Order(s) not referred in the above clauses and any other fresh proceedings relating to the Relevant Orders. In so acting, Interested Party shall act in accordance with this Undertaking and in full cooperation with the Government of India;
- (ii) to irrevocably terminate, release, discharge, and forever and irrevocably waive any right, whether direct or indirect, and any claims, demands, liens, actions, suits, causes of action, obligations, controversies, debts, costs, attorneys' fees, court fees, expenses, damages, judgments, orders, and liabilities of whatever kind or nature at law, in equity, or otherwise, whether now known or unknown previously (or in the future discovered), suspected or unsuspected, and whether or not concealed or hidden, which have existed or may have existed, or do exist or which hereafter can, shall or may exist, in relation to any award, order, judgment, or any other relief as referred in clause (b), (c) and (d) of this Undertaking, against the Republic and/or all Indian Affiliates, ordered, issued or passed in connection with the Relevant Orders, whether it is in proceedings initiated by the Interested Party or by India and/or any Indian Affiliate. For the avoidance of doubt, the Interested Party's irrevocable waiver includes irrevocable waiver of any right provided by any existing ex-parte, provisional, or other kind of court order permitting enforcement or attachment against the Republic and/or any Indian Affiliate, in furtherance of any award, order judgment, or any other relief that may have been ordered or issued or passed by any arbitral tribunal as referred in clauses (b), (c) and (d) above. For further avoidance of doubt, the Interested Party also undertakes to waive any right to seek or pursue any claim for costs in respect of any proceeding initiated by India and/or any Indian Affiliate to set aside such award, order or judgement ordered, issued or passed in favour of the Interested Party. Such irrevocable waiver includes, but is not limited to, any right under any relevant ex-parte

order;

- (iii) to waive any right to seek or pursue any claim for costs in respect of any proceeding initiated by the Republic to set aside such award, order or judgement, or any other relief issued in favour of the Interested Party.
- (f) The Interested Party specifically represents that all Parts of the Annexure as described in this Undertaking are full and complete to the best of its knowledge.
- (g) The Interested Party hereby undertakes to terminate, release, discharge, and forever and irrevocably waive any right, whether direct or indirect, and any remedies, claims, demands, liens, actions, suits, causes of action, obligations, controversies, debts, costs, attorneys' fees, court's fees, expenses, damages, judgments, orders, compensation, and liabilities of whatever kind or nature at law, in equity, or otherwise, whether now known or unknown, suspected or unsuspected, and whether or not concealed or hidden, which have existed or may have existed, or do exist or which hereafter can, shall or may exist, based on to seek or pursue any remedy or any and all claims, demands, damages, judgments, awards, costs, expenses, compensation or liabilities of any kind (whether asserted or unasserted) in relation to any facts, events, or omissions occurring from the beginning of time to the date of this Undertaking and/or thereafter in the future in relation to the said income, or any related award, judgment or court order, which may otherwise be available to the Interested Party under any law for the time being in force, in equity, under any statute or under any agreement entered into by India with any country or territory outside India, whether for protection of investment or otherwise, whether it is in proceedings initiated by the Interested Party or by India and/or any Indian Affiliate. For the avoidance of doubt, the Interested Party's above waiver includes an irrevocable waiver of any claim against India and/or any Indian Affiliate to costs incurred or interest accrued in relation to the Relevant Order(s), or any related ongoing or completed litigation, arbitration, conciliation or mediation.
- (h) The Interested Party further represents that as of the date of this Undertaking, it has not transferred any of its claims under any award, judgment, or court order pertaining to the Relevant Order(s) or under the Relevant Order(s), or granted any rights, to third parties, and further undertakes to not transfer any of its claims to third parties after entering this Undertaking. The Interested Party confirms that where it has transferred any of its claims under any award, judgment, or court order pertaining to the Relevant Order(s) or under the Relevant Order(s) or granted any rights to third parties, it has notified India of such transfer, and the Undertakings from each of such interested third parties is attached with this Undertaking in accordance with Part M of the Annexure.
- (i) In the event that, notwithstanding the foregoing, any separate interested party, including but not limited to direct and indirect shareholders, subsidiaries and affiliates of the Interested Party, any beneficial owners including trust beneficiaries, third-party funders, insurers, future purchasers of the Interested Party's claims, as well as the officers, directors, employees, attorneys, assignees, successors in interest representatives and agents of each thereof (hereinafter collectively referred to as "Releasers") asserts, brings, files or maintains any claim against the Republic or Indian affiliates (hereinafter collectively referred to as "Releasees") at any time on or after the date of furnishing this Undertaking, the Interested Party shall indemnify, defend and hold harmless such releasee from and against any and all costs, expenses (including attorney fees and court fees), interest, damages, and liabilities of any nature arising out of or in any way relating to the assertion or, bringing, filing or maintaining of such claim. The Interested Party specifically represents that, to the best of its knowledge, after (i) the execution of this Undertaking; (ii) the execution of any separate related Undertaking by any other party in connection with the Relevant Order(s); and (iii) withdrawal of all pending proceedings as outlined in this Undertaking, no other claim regarding the said Relevant Order(s) referenced above, or any related award, judgment, or court order, shall remain outstanding against the Republic or any Indian Affiliate. To avoid any doubt, the Interested Party's indemnity of Releasee(s) shall include any claim brought by any such third party alleging that it has obtained Interested Party's claims under an award, judgement or court order or the Relevant Order(s).
- (j) The Interested Party further undertakes to take all necessary and possible steps and use

best efforts to cause any Releasor to similarly forever and irrevocably waive in writing such claims arising out of the Relevant Order(s) or any related award, judgement, or court order in accordance with the provisions of this Undertaking. The Interested Party further shall provide copies to the Republic of all such waivers obtained from any Releasor or other party, and all relevant documentation from each Releasor evidencing authority to provide their respective waivers.

- (k) The Interested Party further undertakes to refrain from facilitating, procuring, encouraging or otherwise assisting any party (including but not limited to any Related Party or Releasor) from bringing any proceeding or claims of any kind referred to in the above paragraphs, or any proceeding or claim of any kind related to any Relevant Order(s) referred to above (whether in respect of tax, interest or penalty). The Interested Party shall notify any Related Party or Releasor that by signing this Undertaking any claims arising out of or relating to the Relevant Order(s) or any related award, judgment or court order, no longer subsist. The Interested Party shall furthermore issue a press release announcing the signing of the Undertaking.
- (l) The Interested Party confirms that the undertakings given herein are intended to be enforceable by the Government of India, including so as to secure the irrevocable waiver, withdrawal or discontinuance (as appropriate) of all the proceedings and claims referred to in any of the clauses of this Undertaking.
- (m) The Interested Party represents and warrants that:
- i. it has full legal power and authority to execute and deliver this Undertaking under applicable law;
 - ii. the execution, delivery and performance of this Undertaking has been duly authorised by all necessary corporate action;
 - iii. this Undertaking constitutes the legal, valid and binding obligation of the Interested Party, enforceable against the Interested Party in accordance with its terms; and
 - iv. it has full delegated legal power and authority on behalf of all Related Parties (including but not limited to all entities in the corporate chain) under applicable law to execute and deliver this Undertaking on those parties' behalf. The Interested Party shall provide copies to the Republic of all relevant documentation evidencing such authority (including but not limited to any board resolutions or powers of attorney).
- (n) This undertaking is governed by Indian law and any dispute with respect to this Undertaking shall be subject to Indian laws and be decided in accordance with the procedures specified under the Act under the exclusive jurisdiction of the relevant income-tax authorities, tribunals or courts in India, as the case may be, which are empowered to decide disputes under the Act.

I also confirm that I am aware of all the consequences and implications of this Undertaking.

Place:

Date:

Signature

.....

VERIFICATION

Verified that the contents of this Undertaking are true to the best of my knowledge and belief. No part of the Undertaking is false and nothing has been concealed or misstated therein.

Verified _____ at _____ place _____ on _____ this _____ the _____ day _____ of _____ month _____, year _____.

Place:

Date:

Signature

.....

Attachment

Power of attorney in the name of the signatory.

Annexure

Part MA- Particulars of the Relevant Orders:

Sl. No.	Assessment Year/Financial year	Income-tax Authority passing the order	Details of the order under consideration		Nature of interest of the Interested Party
			Section and sub-section of the Income-tax Act, 1961	Date of Order	
(1)	(2)	(3)	(4)	(5)	(6)

Part MB- Particulars of the Relevant Orders covered by sub-clause (i) of clauses (b), (c) and (d) of the Undertaking:

Sl No	Sl. No in Part MA where the Relevant Order is mentioned	No appeal or application or petition or proceeding before any Income-tax authority or any appellate forum or any High Court or the Supreme Court has been filed (refer clause (b)(i) of the Undertaking).	No proceeding has been initiated for arbitration, conciliation or mediation, and no notice has been given thereof under any law for the time being in force or under any agreement entered into by India with any other country or territory outside India, whether for protection of investment or otherwise (refer clause (c)(i) of the Undertaking).	No proceeding(s) initiated to enforce or pursue attachments in connection with any award, order or judgement, any other relief that may have been ordered or issued or passed by any tribunal or court or other judicial or administrative authority in relation to the said arbitration, conciliation or mediation proceedings in favour of the Interested Party against the Republic and Indian affiliates (refer clause (d)(i) of the Undertaking)
(1)	(2)	(3)	(4)	(5)
		Applicable/Not applicable	Applicable/Not applicable	Applicable/Not applicable

Part MC- Particulars of the appeal(s) or application(s) or petition(s) or proceeding(s) before any Income-tax authority or any appellate forum or any High Court or the Supreme Court under sub-clause

(ii) of clause (b) of the Undertaking:

Sl. No.	Sl. No in Part MA where the Relevant Order is mentioned	Nature of appeal(s) or application(s) or petition(s) or proceeding(s)	Income-tax authority or any appellate forum or any High Court or the Supreme Court before whom such appeal(s) or application(s) or petition(s) or proceeding(s) has been filed	Date of filing the appeal(s) or application(s) or petition(s) or proceeding(s)	Date of withdrawal of such appeal(s) or application(s) or petition(s) or proceeding(s) (Please attach a copy of order by the Income-tax authority or any appellate forum or any High Court or the Supreme Court accepting the withdrawal, if any)
(1)	(2)	(3)	(4)	(5)	(6)

Part MD – Particulars of the appeal(s) or application(s) or petition(s) or proceeding(s) before any Income-tax authority or any appellate forum or any High Court or the Supreme Court under sub-clause (iii) of clause (b) of the Undertaking:

Sl. No.	Sl. No in Part MA where the Relevant Order is mentioned	Nature of appeal(s) or application(s) or petition(s) or proceeding(s)	Income-tax authority or any appellate forum or any High Court or the Supreme Court before whom such appeal(s) or application(s) or petition(s) or proceeding(s) has been filed	Date of filing the appeal(s) or application(s) or petition(s) or proceeding(s)
(1)	(2)	(3)	(4)	(5)

Part ME – Particulars of the proceeding(s) for arbitration, conciliation or mediation, or notice(s) under sub-clause (ii) of clause (c) of the Undertaking:

Sl. No.	Sl. No in Part MA where the Relevant Order is mentioned	Nature of proceeding(s) for arbitration, conciliation or mediation, or notice(s) thereof with Case Number / Notice given	Particulars where such proceeding(s) for arbitration, conciliation or mediation are pending or notice(s) thereof have been issued	Date of initiating the proceeding(s) for arbitration, conciliation or mediation/ issue of notice	Name of the agreement entered into by India under which the proceeding(s) for arbitration, conciliation or mediation are pending	Status of the proceeding(s) for arbitration, conciliation or mediation	Date of withdrawal of such proceeding(s) for arbitration, conciliation or mediation, or notice(s) (Please attach evidence of such withdrawal, including order of the Tribunal or court or other judicial or quasi-judicial or administrative authority, if

							applicable)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Part MF – Particulars of the proceeding(s) for arbitration, conciliation or mediation, or notice(s) under sub-clause (iii) of clause (c) of the Undertaking:

Sl. No.	Sl. No. in Part MA where the Relevant Order is mentioned	Nature of proceeding(s) for arbitration, conciliation or mediation, or notice(s) thereof with Case Number / Notice given	Particulars where such proceeding(s) for arbitration, conciliation or mediation are pending of notice(s) thereof have been issued	Date of initiating the proceeding(s) for arbitration, conciliation or mediation/ issue of notice	Name of the agreement entered into by India under which the proceeding(s) for arbitration, conciliation or mediation are pending	Status of the proceeding(s) for arbitration, conciliation or mediation
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Part MG – Particulars of the award, order or judgement or any other relief which has been issued in favour of the Interested Party, forming subject matter of or in any way relating to the imposition of tax, interest and penalty based on the Relevant Order(s), under any agreement entered into by India with any other country or territory outside India, whether for protection of investment or otherwise under sub-clause (iv) of clause (c) of the Undertaking:

Sl. No.	Sl. No. in Part MA where the Relevant Order is mentioned	Nature of such award, order or judgement or any other relief	Particulars where proceeding(s) related to such award, order, judgement or any other relief were held	Date of such award, order, judgement or any other relief along with reference number	Status of the award, order, judgement or any other relief
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(1)	(2)	(3)	(4)	(5)	(6)
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Part MH – Particulars of the proceeding(s) to enforce any award, order or judgement or any other relief that may have been ordered, issued or passed by any tribunal or court or other judicial or quasi-judicial or administrative authority in relation to the said arbitration, conciliation or mediation proceedings in favour of the Interested Party against the Republic and/or any Indian affiliate against the Relevant Order(s) under sub-clause (ii) of clause (d) of the Undertaking:

Sl. No.	Sl. No in Part MA where the Relevant Order is mentioned	Nature of proceeding(s) to enforce such award, order or judgement or any other relief	Particulars where such proceeding(s) to enforce any award, order or judgement or any other relief are taking place	Date of filing proceeding(s) to enforce any award, order or judgement or any other relief	Nature of such award, order or judgement or any other relief (Attach copy thereof)	Status of the proceeding(s) to enforce such award, order or judgement or any other relief	Date of withdrawal of proceeding(s) to enforce such award, order or judgement or any other relief (Please attach a copy of evidence of such withdrawal, including order of the Court or other judicial authority, if applicable))
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Part MI – Particulars of the proceeding(s) to enforce any award, order or judgement or any other relief that may have been made or passed by any arbitral tribunal or court or other judicial or administrative authority in relation to the said arbitration, conciliation or mediation proceedings in favour of the Interested Party against the Republic and/or any Indian affiliate against the Relevant Order(s) under sub-clause (iii) of clause (d) of the Undertaking:

Sl. No.	Sl. No in Part MA where the Relevant Order is mentioned	Nature of proceeding(s) to enforce such award, order or judgement or any other relief	Particulars where such proceeding(s) to enforce any award, order or judgement or any other relief are taking place	Date of filing proceeding(s) to enforce any award, order or judgement or any other relief	Nature of such award, order or judgement or any other relief (Attach copy thereof)	Status of the proceeding(s) to enforce such award, order or judgement or any other relief
(1)	(2)	(3)	(4)	(5)	(6)	(7)

FORM NO 2
[See rule 11UE]
FORM FOR CERTIFICATE UNDER SUB-RULE (2) OF THE RULE 11UE

<Name of the Declarant>

Address of the Declarant

Sir / Madam

1. The (name of the Declarant) (hereinafter referred to as the Declarant) with PAN/ Aadhaar number / TAN.....has filed an Undertaking in Form No 1 dated _____ under -----the sub-rule(1) of the rule 11UE of the rules.

2. Pursuant to the Undertaking filed by the Declarant in Form 1 under sub-rule (1) of rule 11UE, the provisions of fifth proviso to Explanation 5 to clause (i) of sub-section (1) of section 9 of the Act shall be applicable to the orders mentioned below, subject to the fulfillment of the conditions specified in said proviso read with relevant rules and fulfillment of the Undertakings by the Declarant in Form 1:

TABLE

Sl. No.	Sl No in Part A of Form 1 where the Relevant Order is mentioned	Assessment Year/Financial year	Income-tax Authority passing the order	Details of the order under consideration		Taxes/Penalty determined	Interest	Total demand	Relief, provided in any appeal proceedings, if any	Demand recovered from the Declarant	Pending demand /refund due as on date	Details of the attachments made by any Income-tax Authority
				Section and sub-section of the Income-tax Act, 1961	Date of Order							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

3. Refund, as per the column 12 of the Table above, shall be issued to the Declarant without any interest as per the provisions of the sixth proviso to Explanation 5 to clause (i) of sub-section (1) of section 9 of the Act, attachments, if any, the details whereof are provided in column 13 of the Table, shall be revoked and appeal(s) or application(s) or petition(s) or proceeding(s), if any, filed by any Income-tax Authority with respect to the specified order(s), as per column 2 of the Table, shall be withdrawn after the issue of Form 4, as per the procedure provided in sub-rule 4. Further, no interest under section 244A of the Act will be payable to the Declarant as per the provisions of sixth proviso to Explanation 5 of clause (i) of sub-section (1) of Section 9 of the Act.

Certificate No....

Place

Date

.....
 (Principal Commissioner/Commissioner of Income Tax)

FORM NO 3

[See rule 11UE]

INTIMATION FOR WITHDRAWAL UNDER SUB-RULE (3) OF RULE 11UE OF THE INCOME TAX RULES, 1962

To,

The Principal Commissioner/Commissioner

Sir/Madam,

I.....(name in block letters) son/ daughter of designationand /or nationality and related passport number..... (hereinafter referred to as "signatory") on behalf of (name of the Declarant) having PAN / Aadhaar number / TAN being duly authorised and competent to represent the Declarant in this regard pursuant to(insert Power of Attorney details or the applicable legal provision pursuant to which authority is conferred), and also having full delegated authority in this regard on behalf of the Declarant's affiliates, predecessors, successors, parents and subsidiaries (whether direct or indirect), assigns, agents, shareholders, owners, directors, officers, those providing financing, and employees (hereinafter referred as "Related Party" and collectively, the "Related Parties") pursuant to (Insert Power of Attorney details or the applicable legal provision pursuant to which authority is conferred) hereby confirm that the Declarant has received an order in Form No. 2 dated _____

Pursuant thereto, I confirm that the pending appeals or applications or petitions, arbitration, conciliation, mediation, claims or other proceedings, if any, as referred in Part D, Part F, Part G, Part I and Part M of Form-I dated..... have been withdrawn or discontinued and/or are not being pursued. The details of action taken in this regard are enclosed herewith.

Place

Date

Signature/Verification

VERIFICATION

Verified that the contents of this intimation are true to the best of my knowledge and belief. No part of the Intimation is false and nothing has been concealed or misstated therein.

Verified _____ at _____ place _____ on _____ this _____ the _____ day _____ of _____ month _____, year _____.

Place:

Date:

Signature

[See rule 11UE]

ORDER BY PRINCIPAL COMMISSIONER OR COMMISSIONER UNDER SUB-RULE (4) OF RULE 11UE OF THE INCOME TAX RULES, 1962

Whereas.....(Name and PAN/Aadhaar number/TAN of the Declarant) (hereinafter referred to as Declarant) had made a declaration under rule 1 of the rules, which was received on (Date);

and whereas Form 2 dated..... was issued to the Declarant as per sub-rule (2) of rule 11UE of the rules;

The Declarant has filed the intimation in Form 3 dated----- as per sub-rule (3) of the rule 11UE of the rules;

Now, therefore, in exercise of the powers conferred by sub-rule (4) and (5) of rule 11UE, it is hereby certified that the following specified orders shall be deemed to have never been passed and refund determined as per column number 12 of the Table shall be issued to the Declarant, as per the procedure laid down under sub-rule (4) of the rule 11UE, and the attachments, if any, as per column 13 of the Table shall be revoked, as per the procedure laid down under sub-rule (4) and (5) of the rule 11UE, to the extent they relate to the specified order(s) mentioned in the Table below:

TABLE

Sl. No.	Sl No. of the Table in Form 2	Assessment Year/Financial year	Income-tax Authority passing the order	Details of the order under consideration		Taxes/Penalty determined	Interest	Total demand*	Relief provided in any appeal proceedings, if any	Demand recovered from the Declarant	Refund determined in pursuance of this Order	Attachments made by any Income-tax Authority to be revoked in pursuance of this Order
				Section and sub-section of the Income-tax Act, 1961	Date of Order							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

Further, no interest under section 244A of the Act will be payable to the Declarant as per the provisions of sixth proviso to Explanation 5 of clause (i) of sub-section (1) of Section 9 of the Act.

The assessing officer is directed to give effect to above and pass an order and issue the refund, if any, and revoke attachments, if any, and withdraw any appeal(s) or application(s) or petition(s) or

proceeding(s), filed by any Income-tax Authority with respect to the specified order(s) mentioned in column 2 of the Table, within a period of 30 days from the date of the receipt of such order.

Place

Date

(Principal Commissioner/Commissioner of Income Tax)

To

- (1) The Declarant*
- (2) Assessing Officer*
- (3) Concerned Appellate Forum"*

[Notification No./2021/ F.No.370142/47/2021-TPL]

(Neha Sahay)

Under Secretary (Tax Policy Legislation Division)

Note. - The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide notification number S.O. 969(E), dated the 26th March, 1962 and was last amended vide notification number, dated,2021