

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)
NOTIFICATION

New Delhi, the 24th February, 2025

No. 17/2025

G.S.R. 145(E).—In exercise of the powers conferred by sub-section (1A) of section 115AD, sub-section (4) of section 115TCA, sub-section (4) of section 115UA and sub-section (7) of section 115UB 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. (1) These rules may be called the Income-tax (Fifth Amendment) Rules, 2025.

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

2. In the Income-tax Rules, 1962,—

(a) for rule 12CA, the following shall be substituted, namely:—

“**12CA. Statement under sub-section (4) of section 115UA.**—(1) The statement of income distributed by a business trust to its unit holder shall be furnished by the person responsible for making payment of the income distributed on behalf of a business trust to —

- (i) the Principal Commissioner or the Commissioner of Income-tax, as the case may be, within whose jurisdiction the principal office of the business trust is situated by the 15th day of June of the financial year following the previous year during which the income is distributed electronically under digital signature, in Form No. 64A duly verified by an accountant in the manner indicated therein; and
- (ii) the unit holder by the 30th day of June of the financial year following the previous year during which the income is distributed in Form No. 64B after generating and downloading the same from the web portal specified by the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems) or the person authorised by him and duly verified by the

person paying the income distributed on behalf of the business trust in the manner indicated therein.

(2) The Principal Director General of Income-tax (Systems) or the Director General of Income tax (Systems), as the case may be, shall specify,-

- (i) the procedure for filing of Form No. 64A and shall also be responsible for evolving and implementing appropriate security, archival and retrieval policies in relation to the statements of income paid so furnished under this rule; and
- (ii) the procedure, formats and standards for generation and download of statement in Form No. 64B from the web portal specified by him or by the person authorised by him and he shall be responsible for the day-to-day administration in relation to the generation and download of certificates from the web portal specified by him or the person authorised by him.”;

(b) for rule 12CC, the following shall be substituted, namely:-

“**12CC. Statement under sub-section (4) of section 115TCA.**—(1) The statement of income paid or credited by a securitisation trust to its investor shall be furnished by the person responsible for crediting or making payment of the income on behalf of a securitisation trust and the securitisation trust to –

- (i) the Principal Commissioner or the Commissioner of Income-tax, as the case may be, within whose jurisdiction the principal office of the securitisation trust is situated by the 15th day of June of the financial year following the previous year during which the income is paid or credited electronically under digital signature, in Form No. 64E duly verified by an accountant in the manner indicated therein; and
- (ii) the investor by the 30th day of June of the financial year following the previous year during which the income is paid or credited in Form No. 64F after generating and downloading the same from the web portal specified by the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems) or the person authorised by him and duly verified by the person paying or crediting the income on behalf of the securitisation trust in the manner indicated therein.

(2) The Principal Director General of Income-tax (Systems) or the Director General of Income tax (Systems), as the case may be, shall specify,—

- (i) the procedure for filing of Form No. 64E and shall also be responsible for evolving and implementing appropriate security, archival and retrieval policies in relation to the statements of income paid or credited so furnished under this rule; and
- (ii) the procedure, formats and standards for generation and download of statement in Form No. 64F from the web portal specified by him or by the person authorised by him and he shall be responsible for the day-to-day administration in relation to the generation and download of certificates from the web portal specified by him or the person authorised by him.”;

(c) in Appendix-II,—

I. in Form No. 10IH,—

- (i) in S.No. 8, the figures “@10%” shall be omitted;
- (ii) in S.No. 9, the words and figures “and which is chargeable @10%” shall be omitted;
- (iii) in S.No. 10, the figures “@15%” shall be omitted;
- (iv) in Annexure 1,—
 - (A) in Part A1, the figures “@10%” shall be omitted;
 - (B) in Part A2, the words and figures “and which is chargeable @10%” shall be omitted;
 - (C) in Part A3, the figures “@15%” shall be omitted;

II. for Form No. 64A, Form No. 64B, Form No. 64C, Form No. 64D, Form No. 64E and Form No. 64F, the following shall be substituted, namely:-

“FORM NO. 64A

[See rule 12CA(1)(i)]

[e-Form]

Statement of income distributed by a business trust to be furnished under section 115UA of the Income-tax Act, 1961

1. Name of the business trust
2. Address of the registered office
3. Permanent Account Number
4. Previous year ending
5. Name and address of the trustees of the business trust
6. Date of registration of the business trust with the Securities and Exchange Board of India
 - (i) under the Securities and Exchange Board of India (Real Estate Investment Trusts) Regulations, 2014

(ii) under the Securities and Exchange Board of India (Infrastructure Investment Trusts) Regulations, 2014

7. Whether the units of the business trust are listed on any recognised stock exchange at any time during previous year Yes/No
8. Aggregate income of the Business trust from all sources (9+11+13+15+17)
9. Income by way of interest referred to in clause (23FC) of section 10
10. Proportion of 9 to 8
11. Income by way of renting or leasing or letting referred to in clause (23FCA) of section 10
12. Proportion of 11 to 8
13. Income by way of dividend referred to in clause (23FC) of section 10 in a case where the special purpose vehicle has exercised option under section 115BAA
14. Proportion of 13 to 8
15. Income by way of dividend referred to in clause (23FC) of section 10 in a case where the special purpose vehicle has not exercised option under section 115BAA
16. Proportion of 15 to 8
17. Income other than that referred to in 9, 11, 13 and 15
18. Proportion of 17 to 8
19. Details of persons being unit holders, referred to in sub-section (1) of section 115UA to whom the income is distributed, in the following format:—

S. No.	Name (s)	Address (es)	Permanent Account Number or Aadhaar Number	Total amount distributed	Amount of income in the nature of interest referred to in clause (23FC) of section 10 [Column 5 × Sl. No. 10]	Amount of income in the nature of renting or leasing or letting referred to in clause (23FCA) of section 10 [Column 5 × Sl. No. 12]	Amount of income in the nature of dividend referred to in clause (23FC) of section 10 in a case where the special purpose vehicle has exercised option under section 115BAA [Column 5 × Sl. No. 14]	Amount of income in the nature of dividend referred to in clause (23FC) of section 10 in a case where the special purpose vehicle has not exercised option under section 115BAA [Column 5 × Sl. No. 16]
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Amount of other income [Column 5 × Sl. No. 18]								
(10)								

20. Amount distributed by the business trust to unit holders with respect to units as referred to in clause (xii) of sub-section (2) of section 56 during the previous year or during any earlier previous year(s), in the following format:—

S.No.	Previous year	No. of units	Aggregate amount as referred to in clause (xii) of sub-section (2) of section 56 distributed with respect to such units during such previous year
(1)	(2)	(3)	(4)

21. Details of persons being unit holders, referred to in section 115UA to whom the amount referred to in Sl. No. 20 is distributed, in the following format:—

S. No.	Name (s)	Address(es)	Permanent Account Number or Aadhaar Number	Number of units	Amount as referred to in clause (xii) of sub-section (2) of section 56 distributed with respect to one unit of unit holder during the previous year	Aggregate amount as referred to in clause (xii) of sub-section (2) of section 56 distributed with respect to all units of unit holder during the previous year
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Enclose a copy of the certificate of registration under the Securities and Exchange Board of India Act, 1992 (15 of 1992).

Enclose a copy of the trust deed registered under the provisions of the Registration Act, 1908 (16 of 1908).

Enclose audited accounts including balance sheet, annual report, if any, with certified copies of income and appropriation towards distribution of income.

I, (Name in full and in block letters) son/daughter/wife of do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the Annexure(s), including the documents accompanying such Annexure(s), is correct and complete. I further declare that I am furnishing such statement in my capacity as (designation) and that I am competent to furnish this statement and verify it.

Verified today the day of

Place

.....
Signature

Verification

I/We* have examined the books of account and other documents showing the particulars of income earned and the income distributed to the unit holders by the (name of the Business trust) for the previous year ending

2. I/We declare that the above particulars are true and correct to the best of my/our knowledge and belief.

Place

Date (Signature with name of the Accountant)

Notes:

1. "Accountant" means the accountant as defined in the Explanation to sub-section (2) of section 288 of the Income-tax Act, 1961.
2. *Strike out whichever is not applicable.

FORM NO. 64B

[See rule 12CA(1)(ii)]

[e-Form]

Statement of income distributed by a business trust to be provided to the unit holder under section 115UA of the Income-tax Act, 1961

1. Name of the unit holder
2. Address of the unit holder
3. Permanent Account Number or Aadhaar Number of the unit holder
4. Previous year ending
5. Name and address of the business trust
6. Permanent Account Number of the business trust
7. Details of the income distributed by the business trust to the unit holder, during the previous year, in the following format:—

S. No.	Amount distributed	Date of distribution	Amount of income in the nature of interest referred to in clause (23FC) of section 10	Amount of income in the nature of renting or leasing or letting referred to in clause (23FCA) of section 10	Amount of income in the nature of dividend referred to in clause (23FC) of section 10 in a case where the special purpose vehicle has exercised option under section 115BAA	Amount of income in the nature of dividend referred to in clause (23FC) of section 10 in a case where the special purpose vehicle has not exercised option under section 115BAA
1	2	3	4	5	6	7

Amount of other income	
	8

8. Details of the amount referred to in clause (xii) of sub-section (2) of section 56 distributed by the business trust to the unit holder, in the following format:-

S. No.	No. of units	Amount as referred to in clause (xii) of sub-section (2) of section 56 distributed with respect to one unit of unit holder during the previous year	Aggregate amount as referred to in clause (xii) of sub-section (2) of section 56 distributed with respect to all units of unit holder during the previous year
(1)	(2)	(3)	(4)

I, (Name in full and in block letters) son/daughter/wife of do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the Annexure(s), including the documents accompanying such Annexure(s), is correct and complete. I further declare that I am furnishing such statement in my capacity as (designation) and that I am competent to furnish this statement and verify it.

Verified today the day of

Place

.....
Signature

FORM NO. 64C

[See clause (i) of sub-rule (1) of rule 12CB]

[e-Form]

Statement of income distributed by an investment fund to be provided to the unit holder under section 115UB of the Income-tax Act, 1961

- Name of the unit holder:
- Address of the unit holder:
- Permanent Account Number or AADHAAR of the unit holder:
- Previous year ending:
- Name and address of the Investment Fund:
- Permanent Account Number of the Investment Fund:
- Details of the income or loss [after ignoring the loss under clause (ii) of sub-section (2) of section 115UB] paid or credited by the Investment Fund to the unit holder during the previous year:

(In Rs.)

S.No.	Amount paid or credited	Date of payment or credit	Breakup of Amount paid/credited under Heads of Income						
			'Business or profession'	'Long Term Capital Gain'		'Short Term Capital Gain'		'Other Sources'	
				Code	Income or Loss	Code	Income or Loss	'Dividend'	Others (please specify if taxed at special rate)
			Income					Income	Income or Loss
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

(h) Details of deemed loss as on the 31st March, 2019 in terms of sub-section (2A) of section 115UB (to be passed to the unit holder holding unit on 31st March, 2019):

(In Rs.)

S.No.	Assessment Year	Breakup of deemed loss under Heads of Income	
		'Long Term Capital Gain'	'Short Term Capital Gain'
(1)	(2)	(3)	(4)

I, _____ (Name in full and in block letters) son/ daughter/ wife of _____ do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the Annexure(s), including the documents accompanying such Annexure(s), is correct and complete. I further declare that I am furnishing such statement in my capacity as _____ (designation) and that I am competent to furnish this statement and verify it.

Verified today the _____ day of _____

Place _____

Signature _____

Notes:

1. Select one of the following codes for column (5) in Table at 7. Multiple rows with different codes can be there.

S.No.	Long term capital gain	Code
1.	Long term capital gain chargeable at 12.5% under section 112A	1
2.	Long term capital gain chargeable at 10% under section 112A	2
3.	Long term capital gain chargeable at 12.5% other than section 112A	3
4.	Long term capital gain chargeable at 10% other than section 112A	4
5.	Long term capital gain chargeable at 20%	5

2. Select one of the following codes for column (7) in Table at 7. Multiple rows with different codes can be there.

S.No.	Short term capital gain	Code
1.	Short term capital gain chargeable at 20% under section 111A	6
2.	Short term capital gain chargeable at 15% under section 111A	7
3.	Short term capital gain chargeable at 30%	8
4.	Short term capital gain chargeable at applicable rate	9

FORM NO. 64D

[See clause (ii) of sub-rule (1) of rule 12CB]

[e-Form]

Statement of income paid or credited by investment fund to be furnished under section 115UB of the Income- tax Act, 1961

1. Name of the Investment Fund:
2. Address of the registered office:
3. Legal status company or trust or limited liability partnership or body corporate:
4. Permanent Account Number:
5. Previous year ending:
6. Name and address of the Directors or Trustees or Partners of the Investment fund*:

S. No	Name	Address	PAN or AADHAAR
(1)	(2)	(3)	(4)

7. (i) Whether registered as Alternative Investment Fund with Securities and Exchange Board of India under the Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012 or the International Financial Services Centres Authority (Fund Management) Regulations, 2022: Yes/No*

(ii) If yes, furnish following details:

- (a) Whether registered as Category I or II : Yes/No
- (b) Registration number :
- (c) Date of registration :

8. (a) Total income of Investment Fund during the previous year

(b) Break-up of total income [aggregate of amounts under column (7) of the following table for each head]:

S. No.	Under the head	Income or Loss			Loss to be set off in accordance with sub-section (2) of section 115UB	Net Income or loss after set-off of losses in terms of sub-section (2) of section 115UB [(5) minus (6)]
		Amount	from Off-shore investment out of the investment of non-resident unit holder	Net [(3) minus (4)]		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Profit and gains of business or profession					
2.	Long Term Capital Gains					
3.	Short Term Capital Gains					
4.	Income from other sources (Dividend/ Others) (Please specify section if taxed at special rate)					

9. (i) Details of losses of the previous year, if any; required to be ignored for the purposes of sub-section (1) of section 115UB in accordance with,-

(a) sub-clause (b) of clause (i) of sub-section (2) of section 115UB:

S. No.	Head of Income	Amount of loss
(1)	(2)	(3)
	Profit and gains of business or profession	

(b) clause (ii) of sub-section (2) of section 115UB:

S. No.	Head of Income	Amount of loss
(1)	(2)	(3)

(ii) Details of losses under the head “Profit and gains of business or profession”, if any:

S. No.	Details of brought forward loss, if any,		Amount of income or loss during the previous year after set-off [in accordance with section 115UB(2)]	Amount of loss to be carried forward [(3) minus (4)]	
	Assessment Year	Amount		Assessment Year	Amount
(1)	(2)	(3)	(4)	(5)	(6)

(iii) Aggregate of positive income of the Investment Fund under various heads after setting off of losses at (ii) above [aggregate of the positive amounts in column (7) of the table under para 8(b) after set off] :.....

(a) Income under head "Profit and gains of business or profession":

S. No.	Amount	Proportion [Column 2/ Amount at 9(iii) above]
(1)	(2)	(3)

(b) Income under head "Capital Gain":

S. No.	Category	Code	Amount	Proportion [Column 4/ Amount at 9(iii) above]
(1)	(2)	(3)	(4)	(5)
1.	Long Term Capital Gain			
2.	Short Term Capital Gain			

(c) Income under the head "Other Sources":

S. No	Category	Amount	Proportion [Column 3/Amount at 9(iii) above]
(1)	(2)	(3)	(4)
1.	Dividends		
2.	Others (Please specify section if taxed at special rate)		

10. Details of loss other than the loss under the head "Profits and gains of business or profession", if any, accumulated at the level of investment fund as on the 31st March, 2019:

Assessment Year	Amount of Loss under various Heads of Income		Total
	Long Term Capital Loss	Short Term Capital Loss	
(1)	(2)	(3)	(4)
2016-2017			
2017-2018			
2018-2019			
2019-2020			
Total			

11. Aggregate of loss under various heads after ignoring the loss in 9(i)(b) above [aggregate of the negative amounts in column (7) of the table under 8(b)]:

(i) Loss under head "Capital Gain":

S. No.	Category	Code	Amount	Proportion [Column 4/ Amount at s no. 11 above]
(1)	(2)	(3)	(4)	(5)
1.	Long Term Capital Gain			
2.	Short Term Capital Gain			

(ii) Loss under the head "Other Sources":

S. No	Category	Amount	Proportion [Column 3/ Amount at s no. 11]
(1)	(2)	(3)	(4)
1	Other sources (Please specify section if taxed at special rate)		

12. Details of person being a unit holder, referred to in sub-section (1) of section 115UB by whom the income or loss is received or in whose name it has been credited in a case where,-

(i) there is positive income:

S.No.	Name of the Unit Holder	Address	PAN or AADHAAR	Total amount of positive income paid or credited or deemed to be credited	Income under the head business or Profession [Column 5 x Column 3(1) of Table at S.No.9(iii)(a)]	Income under the head "Long term capital gains"	
						Code [Column 3(1) of Table at S.No. 9(iii)(b)]	Amount [Column 5 x Column 5(1) of Table at S.No. 9(iii)(b)]
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Income under the head "Short Term Capital Gains"					Income under the head "Other Sources"		
Code [Column 3(2) of Table at S.No. 9(iii)(b)]			Amount [Column 5 x Column 5(2) of Table at S.No. 9(iii)(b)]		"Dividend" [Column 5 x Column 4(1) of Table at s. no. 9(iii)(c)]		Others [Column 5 x Column 4(2) of Table at S.No. 9(iii)(c)] (Please specify section, if taxed at special rate)
(9)			(10)		(11)		(12)

- (ii) there is loss in respect of units held for more than 12 months as per clause (b) of sub-section (2) of section 115UB :

S.No.	Name of the Unit Holder	Address	PAN or AADHAAR	Total amount of loss paid or credited or deemed to be credited	Loss under the head “Long term capital gains”	
					Code [Column 3(1) of Table at S.No. 11(i)]	Amount [Column 5 x Column 5(1) of Table at S.No. 11(i)]
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Loss under the head “Short Term Capital Gains”				Loss under the head “Other Sources” [Column 5 x Column 4(1) of Table at S.No. 11(ii)]		
Code [Column 3(2) of Table at S.No. 11(i)]		Amount [Column 5 x Column 5(2) of Table at S.No. 11(i)]				
(8)		(9)		(10)		

Attach a copy of the certificate of registration under the Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012 or the International Financial Services Centres Authority (Fund Management) Regulations, 2022.

Attach audited accounts including balance sheet, annual report, if any, with certified copies of income and appropriation towards payment of income or credit of income [including amount deemed to have been credited in accordance with provisions of sub-section (6) of section 115UB].

I, _____ (Name in full and in block letters) son/daughter/wife of _____ do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the Annexure(s), including the documents accompanying such Annexure(s), is correct and complete. I further declare that I am furnishing such statement in my capacity as _____ (designation) and that I am competent to furnish this statement and verify it.

Verified today the _____ day of _____.

Place _____

Signature _____

Verification

I/We _____ have examined the books of account and other documents showing the particulars of income earned and the income paid or credited [including amount deemed to have been credited in accordance with provisions of sub-section (6) of section 115UB] to the unit holder by the _____ (name of the Alternative Investment Fund) for the previous year ending _____.

2. I/We declare that the above particulars are true and correct to the best of my/our knowledge and belief.

Place_____

Date_____

(Signature with name of the accountant)

Notes:

1. "Accountant" shall have the same meaning as assigned to it in the *Explanation* below sub-section (2) of section 288 of the Income-tax Act, 1961.
2. All amount to be mentioned in Indian rupees.
3. Select one of the following codes for S.No. 1 in column (3) in Table at S.No. 9(iii)(b) or S.No. 1 in column (3) in Table at S. No. 11(i) or column (7) in Table at 12(i) or column (6) in Table at 12(ii). Multiple rows with different codes can be there.

S.No.	Long term capital gain	Code
1.	Long term capital gain chargeable at 12.5% under section 112A	1
2.	Long term capital gain chargeable at 10% under section 112A	2
3.	Long term capital gain chargeable at 12.5% other than section 112A	3
4.	Long term capital gain chargeable at 10% other than section 112A	4
5.	Long term capital gain chargeable at 20%	5

4. Select one of the following codes for S.No. 2 in column (3) in Table at S.No. 9(iii)(b) or S.No. 2 in column (3) in Table at S. No. 11(i) or column (9) in Table at 12(i) or column (8) in Table at 12(ii). Multiple rows with different codes can be there.

S.No.	Short term capital gain	Code
1.	Short term capital gain chargeable at 20% under section 111A	6
2.	Short term capital gain chargeable at 15% under section 111A	7
3.	Short term capital gain chargeable at 30%	8
4.	Short term capital gain chargeable at applicable rate	9

* Strike out whichever is not applicable.

FORM NO. 64E

[See rule 12CC(1)(i)]

[e-Form]**Statement of income paid or credited by a securitisation trust to be furnished under section 115TCA of the Income-tax Act, 1961**

1. Name of the securitisation trust:
2. Address of the registered office:
3. Legal status:
4. Permanent Account Number:
5. Previous year ending:
6. Name and address of the Trustees or Directors or Partners of the securitisation trust:

Sl. No.	Name	Permanent Account Number or Aadhaar Number	Address
(1)	(2)	(3)	(4)

7. (i) Status of Securitisation Trust:

(please mention applicable sub-clause of the clause (d) of the *Explanation* below section 115TCA)

- (ii) Registration number:

(Please also indicate Act or Regulation under which registered)

- (iii) Date of registration:

8. Details of income of Securitisation Trust:

- (i) Total income of securitisation trust (in Rs.):

- (ii) Income under the head 'Income from house property':

Sl. No.	Amount	Proportion [Column 2/Amount at 8(i) above]
(1)	(2)	(3)
1.		

- (iii) Income under the head 'Profits and gains of business or profession':

Sl. No.	Amount	Proportion [Column 2/Amount at 8(i) above]
(1)	(2)	(3)

- (iv) Income under the head 'Capital gains':

Sl. No.	Category	Code	Amount	Proportion [Column 4/Amount at 8(i) above]
(1)	(2)	(3)	(4)	(5)
1	Long Term Capital Gain			
2	Short Term Capital Gain			

(v) Income under the head 'Income from other sources':

Sl. No.	Category	Amount	Proportion [Column 3/Amount at 8(i) above]
(1)	(2)	(3)	(4)
1	Dividends		
2	Others		

9. Details of person being an Investor, referred to in sub-section (1) of section 115TCA by whom the income is received or in whose name it has been credited:

Sl. No.	Name of Investor	Address	Permanent Account Number or Aadhaar Number	Total amount paid or credited or Deemed to be credited	Income under the head 'Business or Profession' [Column 5x Column 3(1) of Table at Sl. No. 8(ii)]	Income from House Property [Column 5 x Column 3(1) of Table at Sl. No. 8(iii)]	Income under the head 'Long Term Capital Gains'	
							Code [Column 3(1) of Table at Sl. No. 8(iv)]	Income [Column 5 x Column 5(1) of Table at Sl. No. 8(iv)]
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Income under the head 'Short Term Capital Gains'				Income under the head 'Other Sources'				
Code [Column 3(2) of Table at Sl. No. 8(iv)]		Income [Column 5 x Column 5(2) of Table at Sl. No. 8(iv)]		Dividend [Column 5 x Column 4(1) of Table at Sl. No. 8(v)]	Others [Column 5 x Column 4(2) of Table at Sl. No. 8(v)]			
(10)		(11)		(12)	(13)			

Attach a copy of the certificate of registration under the applicable Act or Regulations, viz., in case of securitisation trust, under the Securities and Exchange Board of India (Public Offer and Listing of Securities Debt Instruments) Regulations, 2008; in case of Special Purpose Vehicle regulated by the guidelines of Standard Assets issued by the Reserve Bank of India; and in case of Securitisation Company or a Reconstruction Company, under the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002.

Attach audited accounts including balance sheet, annual report, if any, with certified copies of income and appropriation towards payment of income or credit of income [including amount deemed to have been credited in accordance with provisions of sub-section (3) of section 115TCA].

I,(Name in full and in block letters) son/daughter* ofdo hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the Annexure(s), including the documents accompanying such Annexure(s), are correct and complete. I further declare that I am furnishing such statement in my capacity as(designation) and that I am competent to furnish this statement and verify it.

Verified today the day of

Place

Signature

Verification

I/We*.....have examined the books of account and other documents showing the particulars of income earned and the income paid or credited [including amount deemed to have been credited in accordance with provisions of sub-section (3) of section 115TCA] to the investor by the(name of the Securitisation Trust) for the previous year ending.....

2. I/We* declare that the above particulars are true and correct to the best of my/our knowledge and belief.

.....

Place

(Signature with name of the Accountant)
Membership No.

Date

Notes:

1. "Accountant" means the accountant as defined in the Explanation below sub-section (2) of section 288 of the Income-tax Act, 1961.
2. All amount to be mentioned in Indian Rupees.
3. Select one of the following codes for Sl.No. 1 in column (3) in Table at 8(iv) or column (8) in Table at 9. Multiple rows with different codes can be there.

S.No.	Long term capital gain	Code
1.	Long term capital gain chargeable at 12.5% under section 112A	1
2.	Long term capital gain chargeable at 10% under section 112A	2
3.	Long term capital gain chargeable at 12.5% other than section 112A	3
4.	Long term capital gain chargeable at 10% other than section 112A	4
5.	Long term capital gain chargeable at 20%	5

4. Select one of the following codes for Sl.No. 2 in column (3) in Table at 8(iv) or column (10) in Table at 9. Multiple rows with different codes can be there.

S.No.	Short term capital gain	Code
1.	Short term capital gain chargeable at 20% under section 111A	6
2.	Short term capital gain chargeable at 15% under section 111A	7
3.	Short term capital gain chargeable at 30%	8
4.	Short term capital gain chargeable at applicable rate	9

*Strike out whichever is not applicable.

FORM NO. 64F
[See rule 12CC(1)(ii)]
[e-Form]

Statement of income distributed by a securitisation trust to be provided to the investor under section 115TCA of the Income-tax Act, 1961

1. Name of the investor:
2. Address of the investor:
3. Permanent Account Number or Aadhaar Number of the investor:
4. Previous year ending:
5. Name and address of the securitisation trust:
6. Permanent Account Number of the securitisation trust:
7. Details of the income paid or credited by the securitisation trust to the investor during the previous year:

(In Rs.)

Sl. No.	Amount paid or credited or Deemed to be credited	Date of payment or credit or Deemed to be credited	Breakup of amount paid or credited under the Heads of Income							
			'Income from House Property'	'Business or Professio'	'Long Term Capital Gain'		'Short Term Capital Gain'		'Other Sources'	
					Code	Amount	Code	Amount	Dividen d	Others
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

I, _____ (Name in full and in block letters) son/daughter* of _____ do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the Annexure(s), including the documents accompanying such Annexure(s), is correct and complete. I further declare that I am furnishing such statement in my capacity as _____ (designation)

Verified today the _____ day of _____
Place _____

Signature

Notes:

1. Select one of the following codes for column (6) in Table at 8. Multiple rows with different codes can be there.

S.No.	Long term capital gain	Code
1.	Long term capital gain chargeable at 12.5% under section 112A	1
2.	Long term capital gain chargeable at 10% under section 112A	2
3.	Long term capital gain chargeable at 12.5% other than section 112A	3
4.	Long term capital gain chargeable at 10% other than section 112A	4
5.	Long term capital gain chargeable at 20%	5

2. Select one of the following codes for column (8) in Table at 8. Multiple rows with different codes can be there.

S.No.	Short term capital gain	Code
1	Short term capital gain chargeable at 20% under section 111A	6
2	Short term capital gain chargeable at 15% under section 111A	7
3	Short term capital gain chargeable at 30%	8
4	Short term capital gain chargeable at applicable rate	9

*Strike out whichever is not applicable.”.

[F. No. 370142/28/2024-TPL]

SOURABH JAIN, Under Secy.

Note. - 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 G.S.R. 125(E), dated the 07th February, 2025.