

**FORM NO. 178**  
[See rule 285(1)]

**Statement of exempt income under Schedule VI [Table: Sl. No. 10]**

<b>Part A: Particulars of the Specified Fund</b>			
<b>1.</b>	Name:	<i>(refer Note 1)</i>	
<b>2.</b>	Address:	<i>(refer Note 2)</i>	
<b>3.</b>	Permanent Account Number (PAN):		
<b>4.</b>	E-mail Id:		
<b>5.</b>	Contact Number:	Country Code	Number
<b>Part B: Other Details</b>			
<b>6.</b>	Tax Year:		
<b>7.</b>	Legal status of the specified fund <i>(refer Note 3)</i> :	<i>(select one)</i>	
<b>8.</b>	Date of establishment/incorporation:		
<b>9.</b>	Date of commencement of operations:		
<b>10.</b>	Registration Details:		
	(i)	Registration number as per the certificate of registration issued by the International Financial Services Centres Authority	
	(ii)	Date of registration:	
<b>11.</b>	Whether all the units of the specified Fund are held by non-residents other than units held by a sponsor or a manager:		
<b>12.</b>	Name of the original fund and its wholly owned special purpose vehicle:		
<b>13.</b>	Registered address of the original fund and its wholly owned special purpose vehicle:	<i>(refer Note 2)</i>	
<b>14.</b>	Whether the original fund is a person resident in India:	Yes/No	
<b>15.</b>	Whether the original fund is a resident of a country or a specified territory with which an agreement referred to in section 159(1) or section 159(2) has been entered into; or is established or incorporated or registered in a country or a specified territory as may be notified by the Central Government in this behalf:	Yes/No	
<b>16.</b>	Whether the original fund and its activities are subject to applicable investor protection regulations in the country or specified territory where it is established or incorporated or is a resident:	Yes/No	
<b>17.</b>	Whether the original fund fulfils conditions as may be prescribed under section 70(1)(u):	Yes/No	
<b>18.</b>	Country of residence of the original fund:		
<b>19.</b>	Legal status of the original fund and its wholly owned special purpose vehicle <i>(refer Note 3)</i> :	<i>(select one)</i>	

<b>20.</b>	Taxpayer's registration number or any unique identification number of the original fund allotted and its wholly owned special purpose vehicle in the country of residence:						
<b>21.</b>	Details of the shares transferred:						
	Sl. No.	Name of the company resident in India whose shares are transferred	Number of Shares	Date of acquisition	Cost of acquisition	Date of transfer	Sale consideration
	A	B	C	D	E	F	G
	1.						
	2.	<i>(Repeat, if required)</i>					
<b>22.</b>	Computation of the exempt income under Schedule VI [Table: Sl. No. 10]:						
	(i)	Income of the nature of capital gains, arising or received by the resultant fund, on account of transfer of share of a company resident in India [1]:					
	(ii)	Aggregate value of daily 'assets under management' of the specified fund held by non-resident unit holders (not being the permanent establishment of a non-resident in India), from the date of acquisition of the share of a company resident in India by the specified fund to the date of transfer of such share [2]:					
	(iii)	Aggregate value of daily total 'assets under management' of the specified fund, from the date of acquisition of the share of a company resident in India by the specified fund to the date of transfer of such share [3]:					
	(iv)	Ratio as prescribed under rule 285 [4]:					[2] / [3]
	(v)	Income attributable to units held by non-resident (not being a permanent establishment of a non-resident in India) [5]:					[1] × [4]

### Verification

This is to certify that all the details of the specified fund, including details of exempt income, declared above are true to the best of my knowledge and belief. I also affirm that I am making this application in my capacity as \_\_\_\_\_ (designation) and that I am holding PAN \_\_\_\_\_ and I am competent to make this application and verify it.

It is also verified that the certification of the accountant in Form No. 179 has been filed on \_\_\_\_\_.

Place:

Signature:

Date:

Name:

Designation:

**Notes:**

1. The name shall include full name of the specified fund.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. The legal status of the specified fund shall be selected from any of the following: —

(I)	Company
(II)	Trust
(III)	Limited Liability Partnership
(IV)	Body Corporate

4. Some of the information in the form would be pre-filled to the extent possible.
5. The amount mentioned in this form is to be filled in rupees unless stated otherwise.