

**Savitribai Phule Pune University  
(Formerly University of Pune)**



**Finance & Accounts Department  
(An ISO 9001:2008 Unit)**

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**Circular**

**Subject:** Tax Deduction at source from payments made to Non-resident & Submission of information in Form No. 15CA & 15CB u/s 195 of the Income Tax Act.

Income Tax Department has recently changed the provisions of TDS deduction while making the payment to non resident. The applicability of these provisions to our University is as follows:

**(A) TDS Provisions**

1. Any payment made to Non-resident Individual (Foreign Referee, Faculty, Researcher, Professional, etc) in the nature of remuneration, honorarium, consultancy charges, etc. chargeable under the Income Tax Act is liable for TDS deduction under Section 195 of the Income Tax Act, 1961.
2. TDS Rates applicable u/s 195 of the Income Tax Act, 1961 are given below:
  - a) **Non Resident Individual : 30%**
  - b) **Non Resident Company : 40%**

**(B) Submission of Information in Form No. 15CA & 15CB**

The person responsible for paying to a non-resident or to a foreign company, any sum, chargeable under the provisions of this Act, shall furnish the information relating to payment of such sum, in Form Nos. 15CA & 15CB while making such payment.

1. As per Rule 37 BB (1) of the Income Tax Rules under Income Tax Act, 1961,  
Any person responsible for paying to a non-resident any other sum chargeable to tax under the provisions of the Act, shall furnish the following, namely:—
  - a. the information in Part A of Form No. 15CA, if the amount of payment does not exceed fifty thousand rupees and the aggregate of such payments made during the financial year does not exceed two lakh fifty thousand rupees

- b. the information in Part B of Form No.15CA for payments other than the payments referred in clause (a) after obtaining a certificate in Form No. 15CB from Chartered accountant
2. As per the above quoted rule, University needs to submit the form no. 15 CA – Part A/Part B and 15 CB as per the applicability to Bank of Maharashtra, Overseas Branch at the time of Payment for import of materials/equipment or payment towards AMC charges to foreign company or payment towards remuneration for evaluation of thesis or payment towards remuneration to Ph.D. Referee or honorarium or consultancy charges, etc.
  3. The information in Form No. 15CA needs to be furnished by the person electronically to the website designated by the Income-tax Department and thereafter digitally signed copy of Form No. 15CA needs to be submitted to the Bank of Maharashtra, Overseas Branch prior to remitting the payment. Before furnishing Form No. 15CA, a certificate in Form No. 15CB from the Chartered Accountant needs to be obtained.
  4. Heads of the Department are required to submit the information in Annexure “A” for uploading Form No. 15CA & 15CB.  
(Formats of Form No. 15CA & 15CB are attached herewith for information)
  5. The concerned University Department should collect copies of Form No. 15CA & 15CB from Book Unit.
  6. The concerned University Department should submit Form No. 15CA & 15CB to the Bank while making the payment to non-resident.
  7. Payment towards professional fees towards Form No. 15CB shall be made from Central Finance.



**Ref. : FAO/2015-16/1599**

**Date : 10 /10/2015**

**CA (Dr.) Vidya Gargote**

**Finance & Accounts Officer**

**To,  
Head of University Departments, SPPU.  
In-Charge, Decentralized / Centralized Finance Units, SPPU.**

## DETAILS FOR FORM 15 CA & 15 CB

Annexure "A"

1. Name & Address of Remitter : **Savitribai Phule Pune University**
2. Name of the Bank : **Bank of Maharashtra**
3. Branch of the bank : **Overseas Branch, Pune**
4. BSR Code of the bank branch (7 digit) : **0230985**
5. Name and address of the beneficiary of the remittance (complete address with name of country) : \_\_\_\_\_  
\_\_\_\_\_
6. Contact & Email ID (If available): \_\_\_\_\_
7. Country to which remittance is made : \_\_\_\_\_
8. Currency in which remittance is made : \_\_\_\_\_
9. Amount payable in Foreign Currency : \_\_\_\_\_
10. Name of the Bank of Beneficiary : \_\_\_\_\_
11. Branch/Address of the bank of Beneficiary: \_\_\_\_\_
12. BSR Code of the bank branch (7 digit) : **0230985**
13. Proposed date of Transfer : \_\_/\_\_/\_\_
14. Nature of remittance as per agreement/document: \* \_\_\_\_\_

**\*(Import Payment/ Advance against Import/ Honorarium/ Remuneration/ Consultancy Charges)**

15. Rate of TDS – : # \_\_\_\_\_

**# (Non-Resident Individual 30%, Non-Resident Company 40%)**

16. Amount of TDS:

(a) In foreign Currency: \_\_\_\_\_

(b) In Indian Rupees : \_\_\_\_\_

17. Date of deduction of tax at source, if any (DD/MM/YYYY): / /

18. Attach following Documents :

- i) Copy of Purchase Order-
- ii) Copy of Proforma Invoice /Bill-

**Head of the Department**

<b>Income-Tax Department</b>	<b>FORM NO. 15CA</b> (See rule 37BB) <b>Information to be furnished for payments, chargeable to tax, to a non-resident not being a company, or to a foreign company</b>	Ack. No. <span style="border: 1px solid black; display: inline-block; width: 40px; height: 30px; vertical-align: middle;"></span>
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**Part A**

**(To be filled up if the remittance is chargeable to tax and does not exceed fifty thousand rupees and the aggregate of such remittances made during the financial year does not exceed two lakh fifty thousand rupees)**

<b>REMITTER</b>	Name of remitter		
	PAN of the remitter (if available)		
	TAN of the remitter (if available)		
	Complete address, email and phone number of the remitter		
	Status of remitter <sup>1</sup>		
<b>REMITTEE</b>	Name of recipient of remittance		
	PAN of the recipient of remittance, if available <sup>2</sup>		
	Complete address, email <sup>3</sup> and phone number <sup>4</sup> of the recipient of remittance		
	Country to which remittance is made		
<b>REMITTANCE</b>	Amount payable before TDS (In Indian Currency)		
	Aggregate amount of remittance made during the financial year including this proposes remittance		
	Name of bank		
	Name of the branch of the bank		
	Proposed date of remittance		
	Nature of remittance		
	Tax deducted—		
	(a) Amount of tax deducted		
(b) Date of deduction			

**VERIFICATION**

I/We\*, \_\_\_\_\_ (full name in block letters), son/daughter of \_\_\_\_\_ in the capacity of \_\_\_\_\_ (designation) solemnly declare that the information given above is true to the best of my knowledge and belief and no relevant information has been concealed. I/We\* further undertake to submit the requisite documents for enabling the income-tax authorities to determine the nature and amount of income of the recipient of the above remittance as well as documents required for determining my liability under the Income-tax Act as a person responsible for deduction of tax at source.

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

Signature: \_\_\_\_\_

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

Designation: \_\_\_\_\_

\* Delete whichever is not applicable.

<sup>1</sup>. Write 1 if company, write 2 if firm, write 3 if individual and write 4 if others.

<sup>2</sup>. If the remittance is chargeable to tax, non-furnishing of PAN shall attract the provisions of section 206AA.

<sup>3</sup>. If available.

<sup>4</sup>. If available.

### Part B

(To be filled up if the remittance is chargeable to tax and exceeds fifty thousand rupees and the aggregate of such remittances made during the financial year exceeds two lakh fifty thousand rupees)

Section A		GENERAL INFORMATION											
REMITTER	Name of the remitter												
	PAN of remitter		Area Code		AO Type		Range Code		AO No				
	Area Code												
	Principal Place of Business		TAN of remitter <sup>1</sup>										
	Complete address, email and phone number of the remitter												
Status <sup>ii</sup>		<input type="checkbox"/>		In case of company - If domestic, write '1' and if other than domestic, --write '2'									
REMIITEE	Name of recipient of remittance								PAN of recipient of remittance <sup>iii</sup>				
	Status <sup>iv</sup>		<input type="checkbox"/>										
	Address								Country to wish remittance is made:				
	Principal place of business		Email address		(ISD code)		-Phone Number		( )				
ACCOUNTANT	(a)	Name of the Accountant <sup>v</sup> signing the certificate											
	(b)	Name of the proprietorship/firm of the accountant											
	(c)	Address											
	(d)	Registration no. of the accountant											
	(e)	Date of certificate (DD/MM/YYYY)		Certificate No. <sup>vi</sup>									
A.O. ORDER	(a)	Whether any order/ certificate u/s 195(2)/ 195(3)/ 197 of Income-tax Act has been obtained from the Assessing Officer.		(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No									
	(b)	Section under which order/certificate has been obtained											
	(c)	Name and designation of the Assessing Officer who issued the order/certificate											
	(d)	Date of order/certificate											
	(e)	Order/certificate number											

Section B		PARTICULARS OF REMITTANCE AND TDS (as per certificate of the accountant)	
REMITTANCE	1.	Country to which remittance is made	Country : _____ Currency :
	2.	Amount payable _____	In foreign currency _____ In Indian Rs.
	3.	Name of the Bank _____	Branch of the Bank _____
	4.	BSR Code of the bank branch (7 digit)	_____
	5.	Proposed date of remittance	_____ (DD/MM/YYYY)
	6.	Nature of remittance as per agreement/document	_____
	7.	In case the remittance is net of taxes, whether tax payable has been grossed up?	(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No
I.T. ACT	8.	Taxability under the provisions of the Income-tax Act (without considering DTAA)	_____
		(a) the relevant section of the Act under which the remittance is covered	_____
		(b) the amount of income chargeable to tax	_____
		(c) the tax liability	_____
		(d) basis of determining taxable income and tax liability	_____
DTAA	9.	If any relief is claimed under DTAA-	(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No
		(i) Whether tax residency certificate is obtained from the recipient of remittance	
		(ii) Please specify relevant DTAA	_____
		(iii) Please specify relevant article of DTAA	Nature of payment as per DTAA _____
		(iv) Taxable income as per DTAA	In Indian Rs. _____
		(v) Tax liability as per DTAA	In Indian Rs. _____
		A. If the remittance is for royalties, fee for technical services, interest, dividend. etc, (not connected with permanent establishment) please indicate :-	(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No
		(a) Article of DTAA	_____
		(b) Rate of TDS required to be deducted in terms of such article of the applicable DTAA	As per DTAA (%) _____
		B. In case the remittance is on account of business income, please indicate:-	(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No
	(a) The amount of income liable to tax in India	_____	

		(b) The basis of arriving at the rate of deduction of tax.										
		C. In case the remittance is on account of capital gains, please indicate:-	(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No									
		(a) amount of long term capital gains										
		(b) amount of short-term capital gains										
		(c) basis of arriving at taxable income										
		D. In case of other remittance not covered by sub-items A, B and C	(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No									
		(a) Please specify nature of remittance										
		(b) Whether taxable in India as per DTAA										
		(c) If yes, rate of TDS required to be deducted in terms of such article of the applicable DTAA										
	(d) if not, please furnish brief reasons thereof specifying relevant article of DTAA											
TDS	10.	Amount of tax deducted at source	In foreign currency _____ In Indian Rs. _____									
	11.	Rate of TDS	As per Income-tax Act (%) or As per DTAA (%)									
	12.	Actual amount of remittance after TDS	In foreign currency _____									
	13.	Date of deduction of tax at source, if any	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table> (DD/MM/YYYY)									

**VERIFICATION**

1. I/We\* \_\_\_\_\_ (full name in block letters), son/daughter of \_\_\_\_\_ in the capacity of \_\_\_\_\_ (designation) solemnly declare that the information given above is true to the best of my/our\* knowledge and belief and no relevant Information has been concealed.
2. I/We\* certify that a certificate has been obtained from an accountant, particulars of which are given in this Form, certifying the amount, nature and correctness of deduction of tax at source. I/We\* certify that certificate/order under section 195(2)/195(3)/197 of the Income-tax Act, 1961, particulars of which are given in this Form\*.
3. In case where it is found that the tax actually deductible on the amount of remittance has not been deducted or after deduction has not been paid or not paid in full, I/We\* undertake to pay the amount of tax not deducted or not paid, as the case may be along with interest due. I/We\* shall also be subject to the provisions of penalty for the said default as per the provisions of the Income-tax Act, 1961.
4. I/We\* further undertake to submit the requisite documents for enabling the Income-tax Authorities to determine the nature and amount of income of the recipient of the above remittance as well as documents required for determining my/our liability under the Income-tax Act, 1961 as a .person responsible for deduction of tax at source.
5. I/We\* further declare that I/we\* am/are\* furnishing this information in my/our\* capacity as and I/we\* am/are\* also competent to sign the return of income as per provisions of section 140 of the Income-tax Act, 1961 and verify it.

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

Signature: \_\_\_\_\_

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

Designation: \_\_\_\_\_

\* Delete whichever is not applicable.

For Office Use only	For Office Use Only Receipt No. _____ Date _____ Seal and Signature of receiving official _____
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<sup>i</sup> In case TAN is applied for, please furnish acknowledgement number of the application.

<sup>ii</sup> Write 1 if company. Write 2 if firm. Write 3 if individual and Write 4 if others.

<sup>iii</sup> In case of non-availability of PAN, provisions of section 206AA shall be applicable.

<sup>iv</sup> Write 1 if company, Write 2 if firm, Write 3 if individual and Write 4 if others.

<sup>v</sup> Accountant (other than an employee) shall have the same meaning as defined in the Explanation to Section 288 of Income-tax Act, 1961.

<sup>vi</sup> Please fill the serial number as mentioned in the certificate of the accountant



**FORM NO. 15CB**

(See rule 37BB)

**Certificate of an accountant\***

I/We have examined the agreement (wherever applicable) between Mr./Ms./M/s and Mr./Ms./M/s requiring the (remitters) (beneficiary) above remittance as well as the relevant documents and books of account required for ascertaining the nature of remittance and for determining the rate of deduction of tax at source as per provisions of sub-section (6) of section 195. We hereby certify the following:

<b>A</b>	<b>Name and address of the beneficiary of the remittance</b>			
<b>B</b>	<b>1.</b>	<b>Country to which remittance is made</b>	<b>Country:</b>	<b>Currency:</b>
	<b>2.</b>	<b>Amount of remittance</b>	<b>In foreign currency</b>	<b>In Indian Rs.</b>
	<b>3.</b>	<b>Name of the bank</b>	<b>Branch of the bank</b>	
	<b>4.</b>	<b>BSR Code of the bank branch (7 digit)</b>	<input type="text"/>	
	<b>5.</b>	<b>Proposed date of remittance (DD/MM/YYYY)</b>		
	<b>6.</b>	<b>Amount of TDS</b>	<b>In foreign currency</b>	<b>In Indian Rs.</b>
	<b>7.</b>	<b>Rate of TDS</b>	As per Income-tax Act (%) <input type="text"/>	As per DTAA (%) <input type="text"/>
	<b>8.</b>	<b>Actual amount of remittance after TDS</b>	<b>In foreign currency</b>	<b>In Indian Rs.</b>
	<b>9.</b>	<b>Date of deduction of tax at source (DD/MM/YYYY)</b>		
	<b>10.</b>	<b>Nature of remittance as per agreement/ document</b>		
	<b>11.</b>	<b>In case the remittance is net of taxes, whether tax payable has been grossed up? If so computation thereof may be indicated.</b>	(Tick) <input type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	
	<b>12.</b>	<b>If the remittance is for royalties, fee for technical services, interest, dividend, etc, please indicate:-</b>	(Tick) <input type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	
		<b>(a) The clause of the relevant DTAA under which the remittance is covered along with reasons</b>	<b>Clause of DTAA</b>	
		<b>(b) Rate of TDS required to be deducted in terms of such clause of the applicable DTAA</b>	As per DTAA (%) <input type="checkbox"/>	
		<b>(c) In case TDS is made at a lower rate than the rate prescribed under DTAA, reasons thereof</b>		
	<b>13.</b>	<b>In case remittance is for supply of articles or things (e.g. plant, machinery, equipment etc.), please indicate,</b>	(Tick) <input type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	
		<b>(a) Whether the recipient of remittance has any permanent establishment (PE) in India through which the beneficiary of the remittance is directly or indirectly carrying on such activity of supply of articles or things?</b>	(Tick) <input type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	
		<b>(b) Whether such remittance is attributable to or connected with such permanent establishment</b>	(Tick) <input type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	
		<b>(c) If the reply to Item no. (b) above is yes, the amount of income comprised in such remittance which is liable to tax.</b>		
		<b>(d) If not, the reasons in brief thereof.</b>		

	<b>14.</b>	<b>In case the remittance is on account of business income, please indicate:-</b>	(Tick) <input type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	
		(a) <b>Whether such income is liable to tax in India</b>	(Tick) <input type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	
		(b) <b>If so, the basis of arriving at the rate of deduction of tax.</b>		
		(c) <b>If not, the reasons thereof.</b>		
	<b>15.</b>	<b>In case any order u/s 195(2)/ 195(3)/ 197 of Income-tax Act has been obtained from the Assessing Officer, details thereof:</b>	(Tick) <input type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	
	(a) <b>Name and Designation of the Assessing officer who issued the order/ certificate</b>			
	(b) <b>Date of the order/ certificate (DD/MM/YYYY)</b>			
	(c) <b>Specify whether u/s 195(2)/ 195(3)/ 197 of I T Act</b>	<input type="checkbox"/>		
	<b>16.</b>	<b>In case of any other remittance, if tax is not deducted at source for any reason, details thereof.</b>		

(Attach separate sheet duly authenticated wherever necessary)

**\*\*Certificate No.:**

**Signature:**

**Date :**

**Name:**

**Place:**

**Name of the proprietorship/firm**

**Address:**

**Registration number:**

*\* (To be signed and verified by an accountant (other than an employee) as defined in the Explanation to section 288 of the Income-tax Act, 1961).*

*\*\* Certificate number is an internal reference number to be given by the Accountant*