

**FORM NO. 121**

[See rule 211]

**Declaration under section 393(6) for receipt of certain incomes without deduction of tax**

**PART A**

**[To be Filled by the person for receipt of certain incomes without deduction of tax]**

Details of the declarant				
1	Name (without any abbreviations)			
	First Name			
	Middle Name			
	Last Name			
2	Address			
	Country/Region			
	Flat/Door/Building			
	Road/Street/Block/Sector			
	PIN/ZIP Code			
	Post Office			
	Area/locality			
	District			
	State			
3	Permanent Account Number			
4	Status	<input type="checkbox"/>	Resident Individual	
		<input type="checkbox"/>	Others - section 393(6)[Table: Sl. No. 2]	
5	Residential status	<input type="checkbox"/>	Resident	
		<input type="checkbox"/>	Non-resident	
		<input type="checkbox"/>	Resident but not ordinarily resident	
5(a)	If resident individual, whether age is 60 years or more at any time during the tax year	Yes / No		
5(b)	Date of Birth/Incorporation			
6	Email id			
7	Contact number	Country code	Number	
8	Tax Year (for which declaration is made)		<b>2026-27</b>	
Details of income				
9	Nature of income	<input type="checkbox"/>	Rent from a specified person	
		<input type="checkbox"/>	Interest on securities	
		<input type="checkbox"/>	Dividend	
10	Estimated income for which declaration is made			
11	Details of Form No. 121 other than this form filed during the tax year, if any			
11(a)	Total number of Form No. 121 filed earlier			
11(b)	Aggregate amount of income for which Form No. 121 were filed			
12	Aggregate amount of income for which declaration is made during the tax year [sum of column 10 and 11(b)]			
13	Estimated total income of the tax year including the income mentioned in column 12			
14	Details of the ITR filed for previous two tax years			
	S No.	Tax Year	Acknowledgment Number	Return Income
	1			
	2			

## DECLARATION

I. .... having Permanent Account Number ..... do hereby declare that

- (i). to the best of my knowledge and belief what is stated above is correct, complete and is truly stated.
- (ii). the incomes referred to in this form are not includible in the total income of any other person under sections 96 to 99.
- (iii). tax on my estimated total income as referred to in column 13 of Part A (including the income referred to in column 12 of Part A) for tax year **2026-27** will be nil.
- (iv). my income as referred to in column 12 of Part A does not exceed the maximum amount not chargeable to tax for tax year **2026-27** (not to be applicable in case of resident individual of age of sixty years or more at any time during the tax year).
- (v). in case this declaration is found to be false, I shall be liable to prosecution/penalty under the Act.

Place:

Signature of the declarant:

Date:

Name:

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### PART B

**[Verification by the person who has received declaration(s) in Part-A from the declarant(s) and responsible for paying the income in respect of which this declaration is made]**

Details of the person responsible for paying income					
1	Name	Manappuram Finance Limited			
2	Address				
	Country/Region	India			
	Flat/Door/Building	W-4/638A, Manappuram House			
	Road/Street/Block/Sector	Valapad			
	PIN/ZIP Code	680567			
	Post Office	Valapad			
	Area/locality	Valapad			
	District	Thrissur			
State	Kerala				
3	Tax Deduction and Collection Account Number	CHNM00410E			
4	Permanent Account Number	AABCM6882E			
5	Email id	taxation@manappuram.com			
6	Contact number	Country code	91	Number	9946305900
7	Tax Year	<b>2026-27</b>			
Details of the declarant and the declarations received					
8	Name of the declarant				
9	Permanent Account Number				
10	Unique Identification Number				
11	Date of Birth/Incorporation				

12	Address			
	Country/Region			
	Flat/Door/Building			
	Road/Street/Block/Sector			
	PIN/ZIP Code			
	Post Office			
	Area/locality			
	District			
State				
13	Email id			
14	Contact number	Country code		Number
15	Estimated income for which declaration is made			
16	Estimated total income of the tax year of the declarant			
17	Aggregate amount of income for which declaration is made during the tax year			
18	Date on which declaration is received			

### DECLARATION

I .....having Permanent Account Number..... hereby certify that the information pertaining to the declarant(s) above has been duly furnished.

Place:

Signature of the authorized person:

Date:

Name:

**Notes:**

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Declaration can be furnished by an individual being a resident under section 393(6)[Table: Sl. No. 1] or by any person, not being a company or a firm or an individual covered in section 393(6)[Table: Sl. No. 1], under section 393(6)[Table: Sl. No. 2].
4. Fill 'residential status' as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.
5. This application is applicable for following incomes, please fill as applicable:
  - a. payment of accumulated balance due to an employee participating in recognized provident fund
  - b. insurance commission for soliciting or procuring insurance business including business related to continuance, renewal, or revival of the insurance policies.
  - c. rent from a specified person
  - d. income in respect of (i) units of a mutual fund, or (ii) units from the Administrator of the specified undertaking, or (iii) units from the specified company
  - e. interest on securities, interest other than interest on securities by a banking company or a co-operative society carrying on the business of banking or interest by a post office for a deposit made under a scheme notified by the Central Government or by Specified person

- d. income in respect of (i) units of a mutual fund, or (ii) units from the Administrator of the specified undertaking, or (iii) units from the specified company
- e. interest on securities, interest other than interest on securities by a banking company or a co-operative society carrying on the business of banking or interest by a post office for a deposit made under a scheme notified by the Central Government or by Specified person
- f. payment in respect of life insurance policy including the sum allocated as bonus on such policy
- g. dividend (including dividend on preference shares) declared by domestic company

Refer Section 393(6) for more details.

6. In case any declaration(s) in Form No, 121 is filed before filing this declaration during the tax year, mention the total number of such Form No. 121 filed along with the total amount of income for which said declaration(s) have been filed.
7. Please mention amount of estimated total income of the tax year for which declaration is filed including the amount of income for which this declaration and earlier declaration(s), if any, is made.
8. The person responsible for paying income referred to in row no. 10 of Part A shall allot a unique identification number to all Form No. 121 received by him during a quarter of the tax year and report the same in TDS statement furnished for the same quarter.
9. The person responsible for paying income referred to in row no. 10 of Part A shall accept the declaration where the tax on declarant's estimated total income as referred to in row no. 13 of Part A of the tax year will be nil.
10. Estimated total income shall be calculated after allowing for deduction(s) under Chapter VIII of the Act, if any, or set off of loss, if any, under the head —Income from house property|| and rebate allowable under section 156.
11. 11. For a declarant other than the resident individual whose age is 60 years or more at any time during the tax year, the person responsible for paying income referred to in row no. 10 of Part A shall not accept the declaration where the amount of income of the nature referred to in section 393(6) or total amount of such income credited or paid or likely to be credited or paid during the tax year in which such income is to be included exceeds the maximum amount which is not chargeable to tax.
12. Before signing the verification, the declarant should satisfy himself that the information furnished in the declaration is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section 482.
13. Some of the information in the form would be pre-filled to the extent possible.
14. Amounts to be filled in ₹ unless otherwise provided.