TO WHOM IT MAY CONCERN

Subject: Declaration for deduction of TDS at 2% on Technical Consultancy Services under Section 194J of the Income-tax Act, 1961

Dear Sir/Madam,

We, ISHA'S GMP CONSULTANCY, hereby declare that the services provided by us under the relevant consultancy engagement are in the nature of technical consultancy / technical services. We therefore request that tax deducted at source (TDS) be deducted at the applicable rate of 2% under Section 194J of the Income-tax Act, 1961, in respect of fees for technical services, subject to the applicable statutory provisions.

2. TDS Declaration

We confirm that the consideration payable to ISHA'S GMP CONSULTANCY is towards technical consultancy / technical services covered by the applicable provisions of Section 194J. Accordingly, where Section 194J applies, TDS may be deducted at 2% of the applicable amount.

3. Statutory Reference

Section 194J provides for deduction of tax at 2% from sums paid or payable towards fees for technical services (not being professional services). The applicable rate is subject to the Income-tax Act, Rules, notifications and amendments in force at the time of deduction.

4. Undertaking

We certify that the above particulars are true and correct to the best of our knowledge and belief. This declaration is issued solely for TDS compliance in respect of the technical consultancy services.

Authorized Signatory

R. Senthil Kumar
Director GxP Operations
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Declaration issued for statutory TDS compliance purposes