

Form of application for an assessee, resident in India, seeking to invoke mutual agreement procedure provided for in agreements with other countries or specified territories

To

The Competent Authority in India

Foreign Tax and Tax Research Division,

Central Board of Direct Taxes,

Department of Revenue,

Ministry of Finance,

New Delhi

Madam/Sir,

Whereas the applicant is aggrieved by the action of the tax authority of -----
---- (name of the country or specified territory) for the reasons given hereunder. The matter may kindly be taken up with the Competent Authority of ----- (name of the country or specified territory) under Article ----- of the ----- (specify the agreement) between India and ----- (name of the country or specified territory). The relevant details in this regard are as under:

- (a) Name of the Applicant -
- (b) Permanent Account No. /Aadhar -
- (c) Circle /Ward -
- (d) Assessment Year(s) -
- (e) Previous Year(s) -
- (f) Office Address & Telephone No. -
- (g) Residential Address & Telephone No. (If applicable) -
- (h) Status -
- (i) Name and Designation of Tax Authority in the other country or specified territory (Treaty Partner) -
- (j) Date of the notice or order giving rise to the action -
- (k) Is the order/action of the Tax Authority of the Treaty Partner not in accordance with the agreement? If so, the reasons thereof -
(complete details may be provided in a separate sheet, if required)
- (l) Details of remedy sought in the other country or specified territory, if any, with documentary evidence -

2. The following documents in support of the claim are enclosed: —

- (I) Copy of notice or order giving rise to action
- (II) Detailed reasons provided in respect of (k), if any
- (III) Documents in respect of (l), if any
- (IV) (Any other document)

Verification

I, _____, son/daughter/wife of Shri _____, solemnly declare that to the best of my knowledge and belief, the information given in this application and the annexures and statements accompanying it is correct and complete and particulars shown therein are truly stated and relate to the previous year(s) relevant to the assessment year.

2. I also declare that to the best of my knowledge; I have not concealed any fact or information which could be relevant for deciding my application.

3. I further declare that I am making this application in my capacity as..... (designation) and that I am holding PAN/ Aadhar _____ and I am competent to make this application and verify it.

Date -----

Place -----

(Signature)]