

FORM NO. 49D

[See rule 114DB]

Information and documents to be furnished by an Indian concern under section 285A

To

The Assessing Officer

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PART A

1	Name and address of the Indian concern	
2	Status [whether company/LLP/firm/permanent establishment, etc.]	
3	Residential status	
4	[<i>Permanent Account Number or Aadhaar Number</i>]	
5	Previous Year	
6	Assessment Year	
7.	Whether the Indian concern has been designated to provide information on behalf of the group: If yes,— (i) provide details of all the Indian concerns which are constituent of the group : (a) Name (b) <i>Permanent Account Number or Aadhaar Number</i> (c) Address (ii) if the information is being furnished on behalf of any Indian concern(s) details of such concern(s): (a) Name (b) [<i>Permanent Account Number or Aadhaar Number</i>] (c) Address	Yes/No
8.	Details of immediate holding entity, intermediate holding entity and ultimate holding entity,— (A) Immediate holding entity:— (a) Name (b) Country of incorporation (c) Country of which it is tax resident (B) Intermediate holding entity:— (a) Name (b) Country of incorporation (c) Country of which it is tax resident	

	(C) Ultimate holding entity:— (a) Name (b) Country of incorporation (c) Country of which it is tax resident	
9.	(a) Whether share of, or interest in, any company or entity derives its value substantially from assets located in India, which are held in, or through, the Indian concern; (b) If yes, give details of the company(ies) or entity(ies).	Yes/No

PART B

[To be filled into report the transaction resulting in transfer of right of management or control]

10.	Whether any transaction in respect of share of, or interest in, any company or entity referred to in 9 has the effect of transferring the right of management or control over the Indian concern. If yes give following details:— (i) Name of the company or entity (ii) Details of the transactions including consideration for such transaction (iii) Name of transferor along with address (iv) Percentage share/interest transferred including percentage holding of transferor during the period of 12 months preceding the transfer (v) Details of the transferee along with address (vi) Holding structure in respect of shares of, or interest in, the company or entity before and after the transfer (vii) Financial and accounting statements of the company or the entity (viii) Basis of determining the location of share or interest being transferred (ix) Value and break up of assets of the Indian concern immediately before the date of transfer (x) Basis of valuation of assets of the company or entity (xi) Details of supporting documents in respect of items (viii) and (x)	Yes/No
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PART C

[To be filled for reporting the information in respect of transfer of share/interest during the previous year]

11.	(a) Whether share of, or interest in, the company or entity referred to in 9 has been transferred during the previous year, the income from which is deemed to accrue or arise in India under the provisions of section 9(1).	Yes/No
	(b) If yes give details:—	
	(i) Name of the company or entity	
	(ii) Details of the transaction(s)	
	(iii) Name of transferor along with address	
	(iv) Percentage share/interest transferred including holding percentage of transferor during the period of 12 months preceding the transfer	
	(v) Value of total assets of the company or the entity	
	(vi) Details of transferee along with address	

12.	Whether any transaction in respect of shares of, or interest in, any company or entity referred to in 9 has the effect of transferring right of management or control over the Indian concern.	Yes/No
	If yes give details :	
	(i) Name of the company or entity	
	(ii) Details of transactions including consideration	
	(iii) Name of transferor alongwith address	
	(iv) Percentage share/interest transferred including holding percentage of transferor during the period of 12 months preceding the transfer	
	(v) Details of transferee alongwith address	
	(vi) Whether Form 49D was furnished in respect of the transaction	Yes/No
	If Yes date of furnishing Form 49D....../.....	
	If No,—	
	(a) reason for not furnishing the Form 49D	
	(b) furnish the following details:	
	(i) Holding chart in respect of shares of, or interest in, the company or entity before and after the transfer	
	(ii) Financial and accounting statements of the company or entity	
	(iii) Basis of determining location of share of, or interest in, the company or entity	
	(iv) Value and break up of assets of the Indian concern immediately before the date of transfer	
13.	Value and break up of assets of the Indian concern,—	
	(i) at the beginning of the year	
	(ii) at the end of the year	
14.	Basis of valuation of assets referred to in items 11(v), 12(b)(iii) and (iv) and 13.	
15.	Details of supporting documents in respect of items 11(v), 12(b)(iii) and (iv) and 13.	

Signature of Authorised Signatory

Name

Verification

I, [full name in block letters] son/daughter of , on behalf of the above mentioned Indian concern holding [Permanent Account Number or Aadhaar Number], solemnly declare that to the best of my knowledge and belief, the information given in the Form is correct and complete and that the other particulars shown therein are truly stated. I further declare that I am submitting this Form in my capacity as and I am also competent to make this submission and verify it.

Verified today the day of

Place:

.....

Signature of Authorised Signatory

Name