

**FORM NO. 4**  
**Income attributable to assets located in India under section 9(10)(a)**

| <b>Part A: Particulars of the Person</b> |  |                             |                                       |                                       |                  |                        |
|--|--|-----------------------------|---------------------------------------|---------------------------------------|------------------|------------------------|
| 1.                                       | Name:  | (refer Note 1)              |                                       |                                       |                  |                        |
| 2.                                       | Address:   | (refer Note 2)              |                                       |                                       |                  |                        |
| 3.                                       | Permanent Account Number (PAN):  |                             |                                       |                                       |                  |                        |
| 4.                                       | E-mail Id:   |                             |                                       |                                       |                  |                        |
| 5.                                       | Contact Number:  | Country<br>Code             | Number                                |                                       |                  |                        |
|  |  |                             |                                       |                                       |                  |                        |
| <b>Part B: Other Information</b>         |  |                             |                                       |                                       |                  |                        |
| 6.                                       | Company/entity wise breakup of consideration received for transfer of share or interest:                           |                             |                                       |                                       |                  |                        |
|  | Sl. No.  | Name of the company/entity  | Quantum of share/interest transferred | Cost of acquisition of share/interest | Date of transfer | Consideration received |
|  |  |                             |                                       |                                       |                  |                        |
| 7.                                       | Income derived from transfer of share or interest (company/entity wise details):                                   |                             |                                       |                                       |                  |                        |
|  | Sl. No.  | Name of the Company/ Entity | Transfer of Share/ Interest           |                                       | Amount           |                        |
|  |  |                             |                                       |                                       |                  |                        |
| 8.                                       | Value of assets located in India from which the share or interest derives its value (company/entity wise details): |                             |                                       |                                       |                  |                        |
|  | Sl. No.  | Name of the Company/ Entity |                                       |                                       | Amount           |                        |
|  |  |                             |                                       |                                       |                  |                        |
| 9.                                       | Value of global assets of the company or the entity (company/entity wise details):                                 |                             |                                       |                                       |                  |                        |
|  | Sl. No.  | Name of the Company/ Entity |                                       |                                       | Amount           |                        |
|  |  |                             |                                       |                                       |                  |                        |
| 10.                                      | Income attributable to assets located in India (company/entity wise breakup and aggregate):                        |                             |                                       |                                       |                  |                        |
|  | Sl. No.  | Name of the Company/ Entity |                                       |                                       | Amount           |                        |
|  |  |                             |                                       |                                       |                  |                        |
| 11.                                      | Other details to be provided as separate enclosure:  |                             |                                       |                                       |                  | (attach as per Note 3) |

I have examined the accounts and records of M/s \_\_\_\_\_ (name of the assessee) having PAN \_\_\_\_\_ being transferor of the share of, or interest in, \_\_\_\_\_ (name of company or entity incorporated outside India)<sup>#</sup> referred to in section 9(10)(a) during the tax year ended on \_\_\_\_\_.

2. I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of ascertaining the income of the said assessee attributable to the assets located in India.

3. I certify that in respect of the tax year \_\_\_\_\_ the income deemed to accrue or arise in India to the assessee on transfer of share/interest in the above-mentioned company/entity is ₹ \_\_\_\_\_ which has been worked out on the basis of the details given in Part B to this form. In my opinion and to my information and according to the explanations given to me the particulars given in Part B are true and correct.

Place:  
Date:

Signature:  
Name of the accountant:  
Designation:  
Membership Number:  
UDIN, if any:  
Name of the Proprietorship/Firm:  
Firm Registration Number:

**Notes:**

1. The name shall include full name of the person in respect of which the income attributable to assets located in India is being reported.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. With respect to Part B (Sl. No. 11), following details shall be provided as annexures, namely:

| Annexure | Particulars   |
|----------|---|
| A-1      | Details of the method employed for arriving at the value of assets in Part B (Sl. No. 8 and 9). |
| A-2      | Details of the documents and valuation report, if any, relied upon.                             |
| A-3      | Remarks including any assumption made.  |
| A-4      | Details of computation of income in Part B (Sl. No. 10).  |
| A-5      | Any other document.   |

4. This form is to be given by an accountant as defined in section 515(3)(b).
5. <sup>#</sup>If transfer is of shares of, interest in, more than one company or entity in a previous year, details to be given in respect of each such company or entity.
6. Where any of the matter stated in this report is answered in negative or with a qualification, this report shall state the reasons therefor in Note 3.A-5.
7. The amount mentioned in this form is to be filled in rupees unless stated otherwise.
8. Some of the information in the form would be pre-filled to the extent possible.