



GOVERNMENT OF INDIA
INCOME TAX DEPARTMENT
Office of TDS CIRCLE 1(3), MUMBAI

MTNL Building, Cumbala Hill, Peddar Road, Mumbai 400 026

DIN: SO/02052025/726243

Name and Address of Assesse		MMJ BULLION LLP,51/52 3RD FLR MUMBADEVI, MUMBAI, CHS LTD ZAVERI BAZAR, KALBADEVI, MUMBAI, MAHARASHTRA, 400002	
Request Number	PAN	Financial Year	Date
726243	ABYFM9436D	2025-26	02-Apr-2025

Sir/Madam,

Sub: Application for LDC u/s. 197 of the IT Act, 1961

Application filed in Form 13 has been perused. In view of Rule 28AA of the Income Tax Rules, 1962, following details have been considered to determine existing and estimated tax liability:

(i)

tax payable on estimated income of the previous year relevant to the assessment year;

(ii)

tax payable on the assessed or returned or estimated income, as the case may be, of last four previous years

(iii)

existing liability under the Income-tax Act, 1961

(iv)

advance tax payment, tax deducted at source and tax collected at source for the assessment year relevant to the previous year till the date of making application under sub-rule (1) of rule 28;

The amounts given for the current FY are on the basis of estimation and subject to variations depending on the actual receipts and expenses incurred during the entire financial year.

In view of the above and details furnished for the parameters stated above, the application for Lower Deduction certificate has been issued @ 0.04 % for receipts U/s 194Q of the Income Tax Act, 1961 as mentioned in Form 13.

RUPESH JANARDHANRAO SHEVALE

TDS CIRCLE 1(3), MUMBAI