

FORM NO. 72

[See rule 145]

Statement of income paid or credited by a securitisation trust to be furnished under section 221

Part A: Particulars of the Securitisation Trust								
1.	Name:						<i>(refer Note 1)</i>	
2.	Address:						<i>(refer Note 2)</i>	
3.	Permanent Account Number (PAN):							
4.	Legal Status:						<i>(refer Note 3)</i>	
5.	E-mail Id:							
6.	Contact Number:						Country Code	Number
Part B: Other Information								
7.	Tax Year:							
8.	Details of the Directors or Partners or Trustees of the securitisation trust:							
	S l. N o .	Name	PAN	Aadh aar	Address	Contact Number	E-mail Id	Designation
	1 .							
2 .	<i>(Repeat, if required)</i>							
9.	Details of the Status and the Registration of securitisation trust:							
	Act/ Regulations which registered	under	Status of Securitisation Trust	of	Date of registration	Registration Number	Validity of registration (up to)	
10.	(i)	Income of the securitisation trust under the head 'Income from house property' [A]:						
	(ii)	Proportion to [E] (in %):						
11.	(i)	Income of the securitisation trust under the head 'Profits and gains of business or profession' [B]:						
	(ii)	Proportion to [E] (in %):						
12.	Income of the securitisation trust under the head 'Capital Gains' [C]:							
	(i)	Long Term Capital Gain:						
		(a)	(I)	Capital Gains Code <i>(refer Note 4)</i> :				
			(II)	Amount:				
			(III)	Proportion to [E] (in %):				
	(b)	<i>(Repeat, if required, for the multiple capital gains code)</i>						
(ii)	Short Term Capital Gain:							
	(a)	(I)	Capital Gains Code <i>(refer Note 3)</i> :					

		(II)	Amount:												
		(III)	Proportion to [E] (in %):												
	(b)	<i>(Repeat, if required, for the multiple capital gains code)</i>													
13.	Income of the securitisation trust under the head 'Income from other sources' (in ₹) [D]:														
	(i)	(a)	Dividends:												
		(b)	Proportion to [E] (in %):												
	(ii)	(a)	Others:												
		(b)	Proportion to [E] (in %):												
14.	Total income of the securitisation trust [E] = [A] + [B] + [C] + [D]:														
15.	Details of persons, referred to in section 221(1) by whom the income is received or in whose name it has been credited or deemed to have been credited, in the following format:														
(1)	(2)	(3)	(4)	(5)	(6)	(7) = (5) × Sl. No. 10(ii)	(8) = (5) × Sl. No. 11(ii)	Income under the head 'Capital Gains'				(13) = (5) × Sl. No. 13(i)(b)	(14) = (5) × Sl. No. 13(i)(b)		
								Long Term Capital Gain		Short Term Capital Gain				Dividend	Others
								Capital Gains Code (refer Note 4)	Income	Capital Gains Code (refer Note 4)	Income				
1.															
2.	<i>(Repeat, if required, for each name and capital gains code as well)</i>														
16.	Other details to be provided as separate enclosure:										<i>(attach as per Note 5)</i>				

Declaration

I, _____, hereby declare that the information provided in this application is true and correct to the best of my knowledge. I have not concealed any relevant fact.

I am submitting this application in my capacity as _____ (designation), holding PAN _____ and I am competent to verify and submit this application.

Place:

Signature:

Date:

Name:

Designation:

Verification

I _____ have examined the books of account and other documents showing the particulars of income earned and the income distributed / credited (including amount deemed to have been credited in accordance with provisions of section 221(3)) to the investors by the _____ (name of the securitisation trust for the tax year ending _____).

I declare that the above particulars are true and correct to the best of my knowledge and belief.

Place:

Signature:

Date:

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 securitisation trust.
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. Fill legal status as below: —

(I)	Company
(II)	Trust
(III)	Limited Liability Partnership
(IV)	Body Corporate

4. In Part B (Sl. No. 12 and 15), Capital Gains Code is to be selected from the following: —

Sl. No.	Capital Gains	Code
1.	Long term capital gain chargeable at 12.5% under section 198	1
2.	Long term capital gain chargeable at 12.5% under section other than section 198	2
3.	Long term capital gain chargeable at 20%	3
4.	Short term capital gain chargeable at 20% under section 196	4
5.	Short term capital gain chargeable at 30%	5
6.	Short term capital gain chargeable at applicable rates	6

5. With respect to Part B (Sl. No. 16), following details shall be provided as annexures, namely: —

Annexure	Particulars
A-1	A copy of the certificate of registration under the applicable Act or Regulations, viz., in case of securitisation trust, under the Securities and Exchange Board of India (Public Offer and Listing of Securities Debt Instruments) Regulations, 2008 made under the Securities and Exchange Board of India Act, 1992 (15 of 1992); in case of Special Purpose Vehicle regulated by the guidelines of Standard Assets issued by the Reserve Bank of India; and in case of Securitisation Company or a Reconstruction Company, under the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 (54 of 2002).
A-2	Audited accounts including balance sheet, annual report, if any, with certified copies of income and appropriation towards payment of income or credit of income (including amount deemed to have been credited in accordance with provisions of section 221(3)).

6. The expression “accountant” means the accountant as defined in the 515(3)(b).
7. Some of the information in the form would be pre-filled to the extent possible.
8. The amount mentioned in this form is to be filled in rupees unless stated otherwise.