

FORM NO. 15CB
[See rule 37BB]
Certificate of an accountant

We have examined the agreement (wherever applicable) between **M/s UNIVERSAL POWER SYSTEM PRIVATE LIMITE D** with PAN/TAN **AAACU0880H** and **M/s A.H. THILINI NIMESHIKA** requiring the above remittance as well as the relevant documents and books of account required for ascertaining the nature of remittance and for determining the rate of deduction of tax at source as per provisions of Chapter- XVII-B.

We hereby certify the following :-

A. Name and address of the beneficiary of the remittance	
Name of the Beneficiary of the remittance	A.H. THILINI NIMESHIKA
Flat/ Door/ Block No	NO.33/7A
Name of premises/ Building/ Village	THALGAHAHENE LANE
Road/ Street	POYAGALAKANDA ROAD
Area/ Locality	GALLE
Town/ City / District	GALLE
State	GALLE
Country	SRILANKA
ZipCode	80000
B. REMITTANCE	
1 Country to which remittance is made	
Country	SRILANKA
Currency	US DOLLAR
2 Amount payable	
In foreign currency	230
In Indian Rs	16426
3 Name of bank	
Branch of the bank	Indian Overseas Bank
Branch of the bank	JUHU
4 BSR code of the bank branch (7 digit)	0270054
5 Proposed date of remittance	27/08/2019
6 Nature of remittance as per agreement/ document	OTHER INCOME / OTHER (NOT IN THE NATURE OF INCOME)
7 Please furnish the relevant purpose code as per RBI	Primary Income
S1401 - Compensation of employees	
8 In case the remittance is net of taxes, whether tax payable has been grossed up ?	No
9 Taxability under the provisions of the Income-tax Act (without considering DTAA)	
(i) is remittance chargeable to tax in India	No
(ii) if not, reasons thereof	PAYMENT OF SALARY
(ii) if yes	
(a) the relevant section of the Act under which the remittance is covered	
(b) the amount of income chargeable to tax	
(c) the tax liability	
(d) basis of determining taxable income and tax liability	
10 If income is chargeable to tax in India and any relief is claimed under DTAA	
(i) Whether tax residency certificate is obtained from the recipient of remittance	No
(ii) please specify relevant DTAA	
(iii) please specify relevant article of DTAA	
(iv) taxable income as per DTAA	
(v) tax liability as per DTAA	
A. If the remittance is for royalties, fee for technical services, interest, dividend, etc.(not connected with permanent establishment) please indicate	No
(a) Article of DTAA	

(b) Rate of TDS required to be deducted in terms of such article of the applicable DTAA	
B. In case the remittance is on account of business income, please indicate	No
(a) Whether such income is liable to tax in India	
(b) If so, The basis of arriving at the rate of deduction of tax	
(c) If not, the please furnish brief reasons thereof. specifying relevant article of DTAA	
C. In case the remittance is on account of capital gains, please indicate	No
(a) amount of long term capital gains	
(b) amount of short-term capital gains	
(c) basis of arriving at taxable income	
D. In case of other remittance not covered by sub-items A, B and C	Yes
(a) Please specify nature of remittance	SALARY
(b) Whether taxable in India as per DTAA	No
(c) If yes, rate of TDS required to be deducted in terms of such article of the applicable DTAA	
(d) if not, please furnish brief reasons thereof specifying relevant article of DTAA	PAYMENT OF SALARY
11 Amount of TDS	
In foreign currency	0
In Indian Rs	0
12 Rate of TDS	AS PER DTAA
	0
13 Actual amount of remittance after TDS (In foreign currency)	230
14 Date of deduction of tax at source, if any	27/08/2019
Accountant Name	VAIBHAV MANDHANA
Name of the proprietorship/firm	V MANDHANA & ASSOCIATES
Address	A 907 AKRUTI NOVA, SAIWADI, OPP TELI GULLY, ANDH ERI EAST, MUMBAI, MAHARASHTRA, INDIA, 400069
Membership No	142514
Registration No	0148565W

Acknowledgement Number	916324961270819
This form has been digitally signed by VAIBHAV MANDHANA having PAN AYHPM8869N from IP Address 43.250.209.241 on 2019-08-27 19:55:14.0 . Dsc SI No and issuer 2397994577697977034CN=SafeScrip sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN	