

**<sup>1</sup>[FORM NO. 5B**

[See sub-rule (1) rule 8B]

***Application for notification of a zero coupon bond under clause (48) of section 2 of the Income-tax Act, 1961***

1.	Name of the applicant											
2.	Category (Please tick one):	Infrastructure capital company/ Infrastructure capital fund/ Infrastructure debt fund /Public sector company										
3.	Address											
4.	Permanent Account Number of the applicant											
5.	Jurisdictional Assessing Officer											
6.	Date of incorporation/registration (Please enclose copy of certificate of incorporation/ registration)	Dd/mm/yyyy										
7.	In case of an Infrastructure debt fund in row 2,-											
	(a) date of approval under section 10(47) of the Act	<table border="1"><tr><td>d</td><td>d</td><td>m</td><td>m</td><td>y</td><td>y</td><td>y</td><td>y</td></tr></table>	d	d	m	m	y	y	y	y		
d	d	m	m	y	y	y	y					
	(b) Notification Number of the approved Infrastructure debt fund under section 10(47) of the Act	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
8.	Objects of the applicant (Please attach copy of Memorandum/Trust deed, etc.)											
	(a) main objects											
	(b) ancillary objects											
9.	In case of public sector company in column 2 please specify nature of business											
10.	The total number of bonds proposed to be issued											
11.	Amount for which the bond is proposed to be issued											
12.	Amount payable on maturity/redemption of the bond											

13.	Discount [(12) - (11)]										
14.	Period of life of the bond										
				Years			Months			Days	
15.	Financial year during which the bond is to be issued		y	y	y	y					
			y	y	y	y					
16.	The objects of issue of the bonds										
17.	Details of investment proposed to be made:										
S. No	Name of entity in which Investment is proposed to be made	Nature of entity in which Investment is proposed to be made 1. Public Sector Company 2. Other company 3. Any other enterprise or undertaking or entity	PAN/Aadhaar of the entity in which investment is proposed to be made	Address of the entity in which investment is proposed to be made	Nature of business of the entity in which investment is proposed to be made	Details of Address/Location of Project  ( Add rows in case of multiple projects within a company/undertaking/entity)					
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)					
Planned date of commencement of Project		Planned date of Commence	Date of commencement of	Source of Investment :		Details of management responsible for execution of project:					

(dd/mm/yyyy)	ment Operations  (dd/mm/yyyy)	commercial operations of project (dd/mm/yyyy)  [Applicable in case of Infrastructure Debt Fund]		( Attach organisation structure chart )					
(viii)	(ix)	(x)	(xi)			(xii)			
			S. No.	Source	Amount (In Rs)	S. No.	Designation	Name	Qualifi- cation
			1.	Zero Coupon Bond			1. Director 2. Trustee 3. Others		
			2.	Own Funds		(i)	(ii)	(iii)	(iv)
			3.	Other loan and borrowings		Experi- ence and Performa nce			
			4.	Issue of rupee denominat ed bonds			Name	Address	PAN/Aadhar
			5.	Issue of foreign currency bond		(v)	(vi)	(vii)	(viii)
			6.	Others (Specify)					
			Total						
Amount of funds realised by issue of Zero Coupon Bond proposed to be invested project wise in (Select the first Financial Year)									
Name of Project	Financial Year 1 (Rs)	Financial Year 2 (Rs)	Financial Year 3 (Rs)	Financial Year 4 (Rs)	Financial Year 5 (Rs)	Financial Year 6 (Rs)			
(xiii)	(xiv)	(xv)	(xvi)	(xvii)	(xviii)	(xix)			
Whether copy of the project report is available? (xix)				Yes/no					

(Write "not applicable" against the column or columns which are not relevant to the applicant.)

Declaration

- I certify that the information furnished above is true to the best of my knowledge and belief.
- I undertake on behalf of.....(write the name of the applicant) being a Infrastructure capital company/ Infrastructure capital fund/ Infrastructure debt fund- /Public sector company (Select the relevant option) that the money realised on issue of such bond shall be invested in accordance with clause (i) or clause (v) of sub-rule (3) of rule 8B of the Income-tax Rules, 1962.

3. I further undertake that the .....( name of the infrastructure debt fund) shall maintain a sinking fund for the interest which will accrue on all the zero coupon bonds subscribed and the interest shall be invested in liquid instruments. [Only to be filled in case applicant is infrastructure debt fund, strike off if not applicable].

Place:

Date:

Yours faithfully,

Signature of the authorised signatory .....

Name.....

Designation.....

*Signature*

Note:

1. For column (xiii) in row 17, Financial Year 1 shall be the financial year immediately following the financial year in which the bond is issued as provided in row 15. Financial Year 2 to 6 in columns (xiv) to (xviii) in the said row shall be computed automatically from Financial Year 1.

2. The application shall be furnished along with the documents mentioned below:

- (a) Attach copy of Notification of Infrastructure Debt Fund under section 10(47) of the Income-tax Act, 1961 as per row number 3..
- (b) Attach certificate of registration/incorporation as per row number 7.
- (c) Attach copy of organisation structure of the project in which investment is proposed to be undertaken.
- (d) Copy of Project Report, if any.
- (e) Power of Attorney of the authorised signatory.]