

CENTRAL COALFIELDS LIMITED

(A Subsidiary Of Coal India Limited)

DARBHANGA HOUSE : RANCHI

JHARKHAND - 834 001

No.CCL/HQ/C-4/CSC/ 79 88-95

Dated : 19/06/2012

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NOTICE

All purchasers of coal from CCL are hereby informed that w.e.f. 01/07/2012, One % of gross value of coal bookings (including EMD) will be deducted as Tax Collection at source (TCS) on A/c of Income-tax. However, this TCS will not be done in case of a Public Sector Co., the Central Govt/State Govt. etc or a buyer who furnishes a declaration in duplicate in form 27 (c) to the effect that the coal being purchased is to be utilized for the purpose of manufacturing, processing, producing articles or things or for purpose of generation of power and not for trading purposes. Copy of form 27(c) is enclosed.

In case of auction sale, the declaration is to be signed by the authorized representative as appearing in MSTC/MJ Identity card and in case of FSA, by the Owner/Proprietor/Authorised Director of the firm. This form is to be submitted in duplicate for each transaction. W.e.f. 01/07/2012. the category of buyers who are attracting TCS have to remit coal value plus 1% TCS amount to CCL by way of RTGS/NEFT.

RC Gupta 21/6/12
General Manager (S&M)

Encl : Copy of form 27(c)

Copy :

1. Notice Board 2. G. M. (System) : For uploading in CCL's Website.
3. C. M. (CSC) 4. C.M. (RS): With 2 extra copies for getting this uploaded in MSTC/MJ Website.
5. C.M. (FSA)

Asst Mgr (RS)
22/6

FORM NO. 27C

[See rule 37C]

Declaration under sub-section (1A) of section 206C of the Income-tax Act, 1961 to be made by a buyer for obtaining goods without collection of tax

PART I

I/We* _____, *son/daughter/wife of _____,
resident of _____ @, do hereby declare—

1. that *my/our present occupation is _____,
2. that _____ [nature of the goods referred to in the Table in sub-section (1) of section 206C] is to be utilised for the purpose of *manufacturing/processing/producing articles or things and not for trading purposes;
3. that *I am/we are assessed to income-tax by the Assessing Officer _____ Circle/Ward and the permanent account number allotted to me is _____;

OR

that *I was/we were last assessed to income-tax for the assessment year _____ by the Assessing Officer _____ Circle/Ward and the permanent account number allotted to me is _____;

OR

that *I/we have not been assessed to income-tax at any time in the past but I fall within the jurisdiction of the Chief Commissioner or Commissioner of Income-tax _____;

**Signature of the declarant

Verification

*I/We _____ do hereby declare that to the best of *my/our knowledge and belief what is stated above is correct, complete and is truly stated.

Verified today, the _____ day of _____

Place : _____

Signature of the declarant

Notes:

1. @Give complete postal address.
2. The declaration should be furnished in duplicate.
3. *Delete whichever is not applicable.
4. **Indicate the capacity in which the declaration is furnished on behalf of a Hindu undivided family, association of persons, firm etc.
5. Before signing the verification, the declarant should satisfy himself that the information furnished in the declaration is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section 277 of the Income-tax Act, 1961, and on conviction be punishable—
 - (i) in a case where tax sought to be evaded exceeds one lakh rupees, with rigorous imprisonment which shall not be less than six months but which may extend to seven years and with fine;
 - (ii) in any other case, with rigorous imprisonment which shall not be less than three

months but which may extend to three years and with fine.

PART II

[For use by the person to whom the declaration is furnished]

1. Name and address of the person responsible for collecting tax at the time of the sale of the goods referred to in paragraph 2.
2. Date on which the declaration was furnished by the declarant.
3. Date of debiting of the amount payable by the buyer to the account of the buyer or receipt of the amount payable from the buyer in cash or by issue of a cheque or draft or by any other mode.

Forwarded to the Chief Commissioner or Commissioner of Income-tax _____

Place : _____

Date : _____

*Signature of the person responsible for
collecting tax at the time of the sale of the goods
referred to in paragraph 2.*