

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.*