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.