

**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

**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.*