



सेंट्रल कोलफील्ड्स लिमिटेड

(भारत सरकार का एक उपक्रम)

विपणन एवं विक्रय विभाग,

दरभंगा हाउस रांची - 834001

CENTRAL COALFIELDS LIMITED

(Govt. of India Undertaking)

Marketing & Sales Department

DARBHANGA HOUSE RANCHI - 834001

टेली फ़ैक्स संख्या: 0651-2360369

संचार: www.centralcoalfields.in

Ref No - CCL/M&S/Notice/2022-23/ 1582

Date:09/08/2022

NOTICE TO COAL CONSUMERS

Vide Notification No 03/2022 dated 16th July 2022, Director General of Income Tax (Systems) with approval of CBDT has specified that declaration under Form 27C shall be furnished electronically. Form 27C is required to be submitted by eligible buyers of coal under section 206C of the Income Tax Act, 1961 read with Rule 37C of the Income Tax Rules, 1962.

As per guidelines issued by the Income Tax Department, transaction wise details of consumer in CSV template are required to be uploaded by CCL on Income Tax Portal. Incorrect information if any provided by the consumer may lead to the rejection of the CSV file. If CSV file is rejected by the Income Tax portal by reason of incorrect information provided by the consumer in Part I of Form 27C, TCS in relation to such transactions shall be mandatorily deducted at the stipulated rate.

In view of this, the consumer submitting Form 27C are advised to submit duly filled Form 27C in the prescribed format. To avoid any data entry error, consumers are additionally requested to furnish the requisite information in excel-sheet and forward the same at e-mail ID information.27c@gmail.com.

09/08/22
GM (M&S)
CCL, HQ

Copy to:

1. GM (System) for instructing concerned to upload in CCL website
2. Sectional Heads
3. Notice Boards of M&S Department/ CSC

**©Instructions for filling Form 27C –
Part-I Details of the buyers CSV
Template**



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

Field Instructions to fill up CSV Template

These instructions are guidelines to help the taxpayers for filling the particulars in CSV template in Part I-Details of the buyers relevant for the Month, Financial Year. Ensure to provide the data as per below instructions and in the correct schema only to avoid rejections during processing. The instructions are to be read in conjunction with the set of instructions provided in the Form 27C “Declaration under section 206C(1A) for obtaining goods without collection of tax” instruction page.

In case of any doubt, please refer to relevant provisions of the Section 206C of the Income-Tax Act, 1961 and Rule 37C of Income Tax Rules, 1962.

Start by downloading a fresh CSV Template for uploading transaction wise “Part-I Details of the buyers”. Please note that the file size cannot be more than 25 MB.

Field No.	Field Name	Instruction	Mandatory filed (Yes/No)	Length of the character
(1)	Serial No.	Enter the serial number	Yes	Numeric, Non-Negative
(2)	Name of Buyer	Enter Name of the Buyer submitting the declaration in Part-I of form 27C	Yes	Max 250 Characters
(3)	Permanent Account Number of the Buyer	Enter PAN of the Buyer	Either of PAN/Aadhaar is Mandatory	10 alphanumeric consists of: First 5 Alphabets, next 4 digits, then 1 Alphabet
(4)	Aadhaar Number of the Buyer	Enter Aadhaar number	Either of PAN/Aadhaar is Mandatory	Valid 12-digits Aadhaar number
(5)	Address	Enter Address of the Buyer. As per section 206C(1A), buyer shall be a resident	Yes	Maximum 400 characters
(6)	Status	Select Status from the dropdown	Yes	Refer Annexure I Table
(7)	If "Others" selected, please specify	If Status in the above field is selected as "others" then please provide the description	Mandatory if "others" is selected in column 7.	Maximum 100 characters

(8)	Assessed in which Ward / Circle	Enter ward/circle of the buyer in which assessed	Yes	Maximum 10 characters
(9)	[AO Code- under whom assessed last time] Area Code	Enter Area Code of the buyer's AO (under whom assessed last time)	Yes	Maximum 3 characters
(10)	[AO Code- under whom assessed last time] AO Type	Enter AO Type of the buyer's AO (under whom assessed last time)	Yes	Maximum 2 characters
(11)	[AO Code- under whom assessed last time] Range Code	Enter Range Code of the buyer's AO (under whom assessed last time)	Yes	Maximum 3 characters
(12)	[AO Code- under whom assessed last time] AO Number	Enter AO Number of the buyer's AO (under whom assessed last time)	Yes	Maximum 2 characters
(13)	Last Assessment year in which assessed (Buyer)	Enter the Last Assessment year (YYYY-YY) in which buyer was assessed	No	Maximum 7 characters
(14)	Email	Enter Email id of buyer Valid e-mail: email@domain.com The field must contain the special character "@" and "." The last character of username should be a letter (a-z) or a number	Yes	Max 254 Characters
(15)	Telephone Number with STD Code	Enter Telephone number	No	Maximum 12 characters
(16)	Mobile Number	Enter Mobile Number	Yes	Maximum 10 characters
(17)	Present Ward/Circle	Enter ward/circle of the buyer if not same as Field No. 8	No	Maximum 10 characters
(18)	Present AO Code [if not same as Field No. 9] Area Code	Enter Area Code of the Buyer's AO if not same as Field No. 9	No	Maximum 3 characters
(19)	Present AO Code [if not same as Field No. 10] AO Type	Enter AO Type of the Buyer's AO if not same as Field No. 10	No	Maximum 2 characters
(20)	Present AO Code [if not same as Field No. 11] Range Code	Enter Range Code of the Buyer's AO if not same as Field No. 11	No	Maximum 3 characters

(21)	Present AO Code [if not same as Field No. 12] AO Number	Enter AO Number of the Buyer's AO if not same as Field No. 12	No	Maximum 2 characters
(22)	Jurisdictional Chief Commissioner of Income-tax or Commissioner of Income-tax (if not assessed to Income-tax earlier)	Enter Jurisdictional Chief Commissioner of Income-tax or Commissioner of Income-tax of the buyer if not assessed to Income-tax earlier	No	Maximum 100 characters
(23)	Nature of Business/Occupation	Provide detail of business/occupation of the buyer	Yes	Maximum 400 characters
(24)	Purpose of utilization of goods	Select the purpose of utilization of the goods by the buyer from the dropdown	Yes	Refer Annexure II Table
(25)	Nature of goods [referred to in the table in sub-section (1) of section 206C]	Select the Nature of goods bought by the buyer from the dropdown	Yes	Refer Annexure III Table
(26)	Date on which declaration is furnished by the Buyer	Enter the date on which declaration is furnished by the buyer in DD/MMM/YYYY format.	Yes	Maximum 10 characters
(27)	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	Enter the 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 in DD/MMM/YYYY format.	Yes	Maximum 10 characters

*If any one field is entered then all other fields of that row shall be mandatory.

Annexures

Annexure I:

Status
1=Company
2=Firm
3=AOP/BOI
4=HUF
5=Individual
6=Others

Annexure II:

Purpose of utilization of goods (Manufacturing, processing, production of articles or things or Generation of power)
Manufacturing/processing/production of articles or things
Generation of power

Annexure III:

Nature of goods [referred to in the table in sub-section(1) of section 206C]
Alcoholic Liquor for human consumption
Tendu leaves
Timber obtained under a forest lease
Timber obtained by any mode other than under a forest lease
Any other forest produce not being timber or tendu leaves
Scrap
Minerals being coal or lignite or iron ore

F. No. DGIT(S)-ADG(S)-3/e-Filing Notification/Forms/2022/3813

**Government of India
Ministry of Finance
Central Board of Direct Tax
Directorate of Income Tax (Systems), New Delhi**

Notification No. 03/2022

New Delhi, 16th July, 2022

Specifying Forms, returns, statements, reports, orders, by whatever name called, prescribed in Appendix-II to be furnished electronically under sub-rule (1) and sub-rule (2) of Rule 131 of the Income-tax Rules, 1962

In exercise of the powers conferred under sub-rule (1) and sub-rule (2) of Rule 131 of the **Income-tax Rules, 1962** ('the Rules'), the Director General of Income Tax (Systems), with the approval of the Board, hereby specifies that the following Forms, returns, statements, reports, orders, by whatever name called, shall be furnished electronically and shall be verified in the manner prescribed under sub-rule (1) of Rule 131 :

S. no	Form	Description
1	3CEF	Annual Compliance Report on Advance Pricing Agreement
2	10F	Information to be provided under sub-section (5) of section 90 or sub-section (5) of section 90A of the Income-tax Act, 1961
3	10IA	Certificate of the medical authority for certifying 'person with disability', 'severe disability', 'autism', 'cerebral palsy' and 'multiple disability' for purposes of section 80DD and section 80U
4	3BB	Monthly statement to be furnished by a Stock Exchange in respect of transactions in which client codes have been modified after registering in the system for the month of --
5	3BC	Monthly statement to be furnished by a Recognized Association in respect of transactions in which client codes have been modified after registering in the system for the month of --
6	10BC	Audit report under (sub-rule (1) of rule 17CA) of Income-tax Rules, 1962, in the case of an electoral trust
7	10FC	Authorization for claiming deduction in respect of any payment made to any financial institution located in a Notified jurisdictional area.
8	28A	Intimation to the Assessing Officer under section 210(5) regarding the Notice of demand under section 156 of the Income -tax Act, 1961 for payment of advance tax under section 210(3)/210(4) of the Act
9	27C	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
10	58D	Report to be submitted by a public sector company, local authority or an approved association or institution under clause (ii) of sub-section (5) of section 35AC of the Income-tax Act, 1961 to the National Committee on a notified eligible project or scheme
11	58C	Report to be submitted under clause (ii) of sub-section (4) of section 35AC of the Income-tax Act, 1961 to the National committee by an approved association or institution
12	68	Form of application U/s 270AA(2) of the Income Tax Act, 1961

2. This notification shall come into effect immediately.


(Govind Lal)

DGIT (Systems), CBDT

Copy to:-

1. PPS to the Chairman and Members, CBDT, North Block, New Delhi.
2. All Pr. Chief Commissioners/ Director Generals of Income Tax-with a request to circulate amongst all officers in their regions/ charges.
3. JS(TPL)-I &II/Media coordinator and Official Spokesperson of CBDT.
4. DIT(IT)/DIT(Audit)/DIT(Vig)/ADG(System)1,2,3,4,5/CIT(ITBA),CIT(CPC)-Bangalore,CIT(CPC-TDS)-Ghaziabad
5. ADG(PR.PP&OL) with a request for advertisement campaign for the Notification.
6. TPL and ITA Divisions of CBDT
7. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
8. Web Manager, "incometaxindia.gov.in" for hosting on the 'website'.
9. Database cell for uploading on www.irsofficersonline.gov.in and DG System's Corner.
10. ITBA publisher for uploading on ITBA website


(Ramesh Krishnamurthi)
Addl. DG(Systems)-3, CBDT