

FORM NO. 27C

[See rule 37C]

Certificate under proviso to sub-section (1) of section 206C of the Income-tax Act, 1961

Certificate
No.

Income-tax Office,

Date

To

[name and address of the seller]

WHEREAS M/s _____ [name and address of the buyer] _____ [permanent account number of the buyer] has made an application to the effect that _____ [nature of 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.

2. AND WHEREAS to the best of my belief the _____ [nature of the said goods] is to be utilised for the purpose of manufacturing/processing/producing articles or things and not for trading purposes.

3. I hereby authorise you not to collect tax at source under sub-section (1) of section 206C in respect of goods specified in paragraph 2.

4. This certificate shall remain in force up to _____ unless it is cancelled by me under intimation to you, before that date.

Assessing Officer

Strike out whichever is not applicable.