

भारत कोकिंग कोल लिमिटेड
(एक मिनीरतन कंपनी)
(कोल इण्डिया लिमिटेड की एक अनुषंगी कंपनी)
(भारत सरकार का उपक्रम)



Bharat Coking Coal Limited
(A Miniratna Company)
(A Subsidiary of Coal India Limited)
(A Government of India Undertaking)

Ref. No.: BCCL/M&S/2025/ 2276

Date: 14/03/2026

NOTICE

Subject: Submission of Form 27C for Non-Deduction of Tax Collected at Source (TCS)

As per the provisions of the Income-tax Act, Tax Collected at Source (TCS) is a mechanism whereby the seller collects a specified percentage of tax from the buyer on certain transactions and deposits the same with the Government.

All purchasers of coal from Bharat Coking Coal Limited (BCCL) are hereby informed that TCS at applicable rates on the gross value of coal bookings (including EMD) will be collected as Tax Collected at Source (TCS) on account of Income-tax. Accordingly, buyers who attract TCS are required to remit the coal value along with the applicable TCS amount to BCCL.

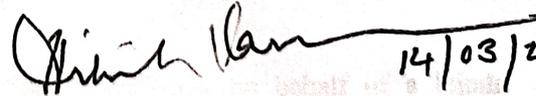
However, TCS will not be applicable in the following cases:

- Public Sector Companies
- Central Government / State Government organizations
- Buyers who furnish a declaration in Form 27C stating that the coal being purchased will be utilized for manufacturing, processing, production of articles or things, or for generation of power, and not for trading purposes.

A copy of Form 27C is enclosed for reference. The form must be submitted in duplicate for each transaction.

All successful bidders purchasing coal/coal products for own consumption are required to email the duly signed & stamped Form 27C (signed by the Owner/Proprietor/Authorized Signatory) to roadsale.fund.bccl@coalindia.in before making each payment.

This notice is issued for information and compliance by all concerned consumers.

 14/03/2026

General Manager (M&S), BCCL

Encl: Copy of Form 27C

Copy:

- Notice Board
- G. M. (System) - For uploading in BCCL's Website.
- HOD (M&S, Road/Rail Sale), HOD (SA)

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