



वेस्टर्न कोलफील्ड्स लिमिटेड

Western Coalfields Limited

मिनीरल कंपनी A Miniratna Company

कोल इंडिया लिमिटेड की अनुषंगी कंपनी A Subsidiary of Coal India Limited



भारत 2023 INDIA

विपणन एवं विक्रय विभाग

Telephone: 0712-2511061-2511323  
CIN: U10100MH1975GOI018626

ISO: 9001:2008 Certified

Marketing & Sales Department

Fax: 0712-2512977

Website: www.westerncoal.nic.in

पंजी. कार्या: कोयला विहार, सिविल लाइन्स, नागपुर (महाराष्ट्र)- 440001

Regd Off: Coal Estate, Civil Lines, Nagpur (MS)- 440001

नाग/वेकोलि/वि एवं वि/वाणिज्यिक/ 20

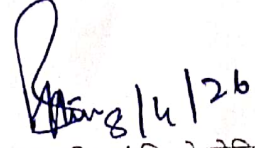
दिनांक: 08.04.2026

### सूचना

**विषय: Submission of Mandatory Declaration in Form 127 in place of existing Form 27C for TCS exemption – compliance of Income-tax Act, 2025.**

In accordance with section 394(2) of the Income-tax Act, 2025, existing Form 27C stands replaced by Form 127 (**attached**) w.e.f 01.04.2026 for obtaining goods without collection of tax, i.e making payment without Tax Collected at Source (TCS).

Accordingly, the concened customers are advised to furnish the declaration in Form 127 on or before the date of transaction for each individual payment to avoid any shortcoming/disruption in the process.

  
महाप्रबंधक (वि एवं वि)/वेकोलि

प्रति:

- GM (System), WCL: with a request for uploading the notice on WCL website.
- GM (Fin)-II/SA, WCL-HQ
- All Sectional Heads (M&S Deptt.), WCL-HQ

**FORM NO. 127**

[See rule 212]

**Declaration under section 394(2) to be made by a buyer for obtaining goods without collection of tax**

<b>Part A: Particulars of the Buyer</b>			
1.	Name		
2.	Address		
3.	Permanent Account Number		
4.	Residential Status		
5.	Email id		
6.	Contact number	Country Code	Number
7.	Nature of Business/Occupation		
8.	Nature of goods [referred to in sub-section 1 of Section 394] [Table Sl. No. 1 to 5]		
9.	Purpose of utilization of goods (select one)		
	Manufacturing, processing, production of articles or things	<input type="checkbox"/>	
	Generation of power	<input type="checkbox"/>	
10.	Estimated amount of payment for which declaration is being made for no collection of tax		

**Declaration**

I ..... (name of the declarant) having Permanent Account Number ..... in my capacity as..... (designation) of ..... (name of the buyer) do hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated.

I declare that the goods referred to in Column No. 8 shall not be used for trading purposes.

I also declare that I am resident in India within the meaning of section 6.

Place:

\*\*Signature of the declarant:

Date:

Name:

\*\* Indicate the capacity in which the declaration is furnished on behalf of a HUF, AOP, firm, company, etc.

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Fill 'residential status' as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.
4. Amounts to be filled in ₹ unless otherwise provided.

<b>Part B: Particulars of the seller</b>		
[For use by the person to whom the declaration is furnished]		
1.	Name	Western Coalfields Ltd.
2.	Address	COAL ESTATE, CIVIL LINES, Nagpur, Maharashtra, 440001
3.	Permanent Account Number	AAACW1578L
4.	Tax Deduction and Collection Account Number	NGPW00193E
5.	Status	Company
6.	Email id	<a href="mailto:wclitax@gmail.com">wclitax@gmail.com</a>
7.	Contact number	Country Code +91712      Number 2511061
8.	Date on which declaration is furnished	
9.	Date of debit or receipt of the amount payable by the buyer	
10.	Estimated amount of payment for which declaration is being made for no collection of tax	

Forwarded to the Chief Commissioner or Commissioner of Income-tax .....

#### Declaration

I ..... (name of the person responsible for collecting tax) having Permanent Account Number ..... in my capacity as..... (designation) of ..... (name of the seller) do hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated.

Place: .....

Signature of the person responsible for collecting tax

Date: .....

Name:

Designation:

#### Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Fill 'person' status as (i) Individual (ii) Hindu undivided family (iii) Company (iv) Firm (v) Association of persons, whether incorporated or not (vi) Body of individuals, whether incorporated or not (vii) Local Authority (viii) Artificial Juridical Person (ix) Government (x) Trust
4. The declaration should be furnished in duplicate.
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 482.
6. Some of the information in the form would be pre-filled to the extent possible.
7. Amounts to be filled in ₹ unless otherwise provided.