

FORM No. 27BA

[See rule 37J]

Form for furnishing accountant certificate under first proviso to sub-section (6A) of section 206C of the Income-tax Act, 1961

I. (name) _____ am the person responsible for collecting tax under section 206C in the case of (name of the seller/licensor/lessor) _____ with PAN # (PAN of the seller/licensor/ lessor) _____ and TAN (TAN of the seller licensor/lessor) _____ located at (address of the seller/licensor/lessor) _____

I do hereby state that I, being the person responsible for collecting tax had received from debited to the account of (name of the buyer/licensee/lessee) _____ a sum of _____ rupees without collection of whole or any part of tax.

A certificate from accountant certifying that the buyer/licensee/lessee has fulfilled all the conditions mentioned in the first proviso to sub-section (6A) of section 206C of the Income-tax Act, 1961 is enclosed as Annex 'A' to this Form.

I, further, state that the interest under sub-section (7) of section 206C amounting to rupees for non-collection short collection of tax

* has been paid by me, the details of which are as under :-

| <i>BSR Code/**24G Receipt Number (first seven digits of BIN)</i> | <i>Challan Serial Number/**DDO Serial Number (last five digits of BIN)</i> | <i>Date of deposit through challan/* *date of transfer voucher</i> |
|--|--|--|
| | | |

or

*has not yet been paid by me.

Place:

Signature:

Date:

Designation:

In case of Government deductors, "PAN NOT REQD" should be mentioned.

*Delete whichever is not applicable.

** For payment made without the production of challan by the Government deductor.

ANNEXURE A

Certificate of accountant under first proviso to sub-section (6A) of section 206C of the Income-tax Act, 1961 for certifying the furnishing of return of income, payment of tax etc. by the buyer/licensee/lessee

I/We* hereby confirm that I/we* have examined the relevant accounts, documents and records of (name and address of the buyer/licensee/lessee with PAN) _____ for the period _____ and hereby certify the following:

(i) _____ (seller/licensor/lessor) has received from or debited following sum to the account of _____ (buyer/licensee/lessee) without collection of whole or any part of the tax in accordance with the provisions of Chapter -XVII-BB

| <i>Nature of Receipt</i> | <i>Date of Receipt or debit</i> | <i>Section under which tax was Collectible</i> | <i>Amount received or debited</i> | <i>Amount tax collectible</i> | <i>Details of amount collected, if any</i> | |
|--------------------------|---------------------------------|--|-----------------------------------|-------------------------------|--|---------------------------|
| | | | | | <i>Amount collected</i> | <i>Date of collection</i> |
| | | | | | | |
| | | | | | | |

(ii) The buyer/licensee/lessee, has furnished his return of income for the assessment year relevant to the receipt referred to in (i) above. The details of return of income filed by the buyer/licensee/lessee are as under -

| <i>Date of filing return</i> | <i>Mode of filing i.e. whether e-filed or paper return</i> | <i>Acknowledgement number of return filed</i> | <i>If paper return designation and address of the Assessing Officer</i> | <i>Amount of total taxable income as per return filed</i> | <i>Tax due on the income declared in the return</i> | <i>Details of tax paid</i> |
|------------------------------|--|---|---|---|---|----------------------------|
| | | | | | | |

(iii) The buyer/licensee/lessee has taken into account the sum referred to in (i) for computing his taxable income in return of income filed by him, the details of which are as under:-

| <i>Payment on which Tax has not been collected</i> | <i>Head of Income under which the payment is accounted for</i> | <i>Gross payment under the head of income under which the payment is accounted for</i> | <i>Amount of taxable income under the head of income under which the payment is accounted for</i> |
|--|--|--|---|
| | | | |
| | | | |
| | | | |

(iv) It has been ensured that the information furnished is true and correct in all respects and no relevant information has been concealed or withheld

(v) Neither I, nor any of my partners, is a director, partner or an employee of the above mentioned entities or its associated concerns

I/we* fully understand that any statement made in this certificate, if proved incorrect or false, will render me/us* liable for any penal or other consequences as may be prescribed in law or is otherwise warranted.

(Signature and Stamp/Seal of the Signatory)

†Accountant

Place: Name of the Signatory
Date: Full Address
 Membership No

Notes:

1. *Delete whichever is not applicable.
2. †this certificate is to be given by-
 - (i) A chartered accountant within the meaning of the Chartered Accountants Act, 1949 (38 of 1949); or
 - (ii) Any person, who in relation to any State, is, by virtue of the provisions in sub-section (2) of section 226 of the Companies Act, 1956 (1 of 1956), entitled to be appointed to act as an auditor of companies registered in that State.