

FAQ's for Form 27C



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

Question 1:

Who is required to file Form 27C on E-filing portal, buyer or seller?

Resolution:

The Seller is required to file Form 27C on E-filing portal.

Question 2:

How can buyer furnish the declaration to seller under section 206C(1A) for obtaining goods without collection of tax?

Resolution:

The Buyer is required to manually fill Part-I of form 27C and submit it to the seller.

Question 3:

What are the prerequisites for filing of Form 27C?

Resolution:

The following are the prerequisites for filing of Form 27C-

- Seller should have TAN
- TAN of seller should be active and registered on the e-Filing portal.

Question 4:

What is the process to file Form 27C on E filing portal?

Resolution:

Following are the steps to file online Form 27C-

Step 1: Seller to login on Income Tax Portal i.e. www.incometax.gov.in using TAN as User ID.

Step 2: Navigate to e-file -----> Income Tax Forms ----> File Income Tax Forms ----> Persons not dependent on any Source of Income (Source of Income not relevant) ----> Form 27C.

Step 3: Fill the details in “Part I- Details of the buyers” and “Part II- Details of seller, Attachments and Verification”.

Step 4: The seller shall scan and upload part I of the form, received from buyers as attachments under “Part II- Details of seller, Attachments and Verification” of the online form and proceed for filing Form 27C.

Question 5:

Which documents/details are required to file Form 27C on e-filing portal?

Resolution:

Following documents/ details are required-

- Details of the buyers (Name, PAN/Aadhar, Address, Status, email id, Mobile no, Nature of Business, Nature of goods and Purpose of utilizing the goods shall be provided for each Buyer)
- Date on which declaration is furnished
- 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
- Self-certified copies of the declaration made by the buyers stating that the goods purchased are not to be utilised for trading purposes.

Question 6:

What is the due date for filing Form 27C?

Resolution:

Form 27C shall be filed by the seller on or before the 7th day of the month next following the month in which the declaration is furnished to him by the buyer.

Question 7:

Is it possible to revise filed Form 27C?

Resolution:

Yes, filed Form 27C details can be revised. User needs to choose “Revised” option along with relevant Financial Year and Month selection to proceed for revision mechanism.

Question 8:

Is it possible to revise filed Form 27C for a particular period (i.e. Financial Year and Month combination) more than once?

Resolution:

No, Form 27C filed for a particular Financial Year and Month combination can be revised only once. Once a revision is filed, no further revision for same period shall be allowed.