



## **Notice to Customers of Tax Declaration for F.Y. 2026-27**

All the lignite customers of GMDC are required to declare their status for Tax category as per 27C (Normal Tax category) and TCS (For traders) every year to define as per statute.

Kindly refer following table for better clarity:

<b>Tax Declaration</b>	<b>When Applicable</b>
27-C Form (Annexure – A)	Form 27C is a declaration form for non-deduction of Tax Collected at Source (TCS) by the buyer of goods to its seller. Rules state that the seller of goods needs to collect taxes from the buyer. However, if the buyer is not liable to pay TCS, he/she can file Form 27C.
TCS Declaration	If not applicable in TDS or 27 C

### **For TDS Customers:**

- Customers who are liable for TDS under Section 194Q are required to submit Form 27C (Annexure – A).
- After the end of each quarter, the TDS amount deposited by customer shall be credited to the customer's ledger balance after 45 days from the end of the respective quarter.
- If the TDS refund is not received after 50 days of quarter end, then kindly contact our customer care over phone call after the confirmation sent an email guided by the team.

It is hereby requested and clarified that the Buyer shall furnish appropriate declaration in Annexure – A and / or TCS as may be applicable as per the provisions of the Income Tax Act,1961 at the relevant time. For the said purpose, **please submit your declaration in given Form before 20.03.2025 after that quota will be put on hold for those who have not submitted their tax declaration.**

Form Link: [Tax Declaration 2026-27 – Fill out form](#)

It is further clarified that any adjustment / refund / reimbursement of whatsoever nature will not be allowed by the GMDC in case of failure to furnish correct declaration.

For any query contact: [customer\\_care@gmdcltd.com](mailto:customer_care@gmdcltd.com), +916359947641/6357425636.

For, Gujarat Mineral Development Corporation Limited